
STATUTORY REQUIREMENTS

This appendix cross-references the pages of this Report to the reporting requirements under P.L. 108-106 Sec. 3001, as amended by P.L. 108-375, Sec 1203, P.L. 109-102, Sec. 599, P.L. 109-364, Sec. 1054, P.L. 109-440, P.L. 110-28, and P.L. 110-181, Sec. 1221.

SECTION	STATUTE	SIGIR ACTION	PAGE #
Supervision			
Section 3001(e)(1)	The Inspector General shall report directly to, and be under the general supervision of, the Secretary of State and the Secretary of Defense.	Report to the Secretary of State and the Secretary of Defense.	All
Duties			
Section 3001(f)(1)	It shall be the duty of the Inspector General to conduct, supervise, and coordinate audits and investigations of the treatment, handling, and expenditure of amounts appropriated or otherwise made available for the reconstruction of Iraq and of the programs, operations, and contracts carried out utilizing such funds, including—	Review appropriated funds. Programs, operations, contracts using appropriated funds.	All App. E
Section 3001(f)(1)(A)	The oversight and accounting of the obligation and expenditure of such funds;	Review obligations and expenditures of appropriated funds.	App. E
Section 3001(f)(1)(B)	The monitoring and review of reconstruction activities funded by such funds;	Review reconstruction activities funded by appropriations.	1-141
Section 3001(f)(1)(C)	The monitoring and review of contracts funded by such funds;	Review contracts using appropriated funds.	Note 1
Section 3001(f)(1)(D)	The monitoring and review of the transfer of such funds and associated information between and among departments, agencies, and entities of the United States, and private and nongovernmental entities;	Review internal and external transfers of appropriated funds.	App. E App. F
Section 3001(f)(1)(E)	The maintenance of records on the use of such funds to facilitate future audits and investigations of the use of such funds.	Maintain audit records.	155-206 App. H
Section 3001(f)(2)	The Inspector General shall establish, maintain, and oversee such systems, procedures, and controls as the Inspector General considers appropriate to discharge the duty.	Establish, maintain, and oversee systems, procedures, and controls.	155-206
Section 3001(f)(3)	In addition, the Inspector General shall also have the duties and responsibilities of inspectors general under the Inspector General Act of 1978.	Duties as specified in IG Act.	All
Section 3001(f)(4)(A) (B)&(C)	The Inspector General shall coordinate with, and receive the cooperation of, each of the following: The Inspector General of the Department of State, The Inspector General of the Department of Defense, and The Inspector General of the United States Agency for International Development.	Coordination with IGs of State, DoD, & USAID.	209-215
Personnel, Facilities, and Other Resources			
Section 3001(h)(4)(A)	Upon request of the Inspector General for information or assistance from any department, agency, or other entity of the Federal Government, the head of such entity shall, insofar as is practicable and not in contravention of any existing law, furnish such information or assistance to the Inspector General, or an authorized designee.	Expect support as requested.	All
Reports			
Section 3001(i)(1)	Not later than 30 days after the end of each fiscal-year quarter, the Inspector General shall submit to the appropriate committees of Congress a report summarizing for the period of that quarter and, to the extent possible, the period from the end of such quarter to the time of the submission of the report, the activities of the Inspector General and the activities under programs and operations funded with amounts appropriated or otherwise made available to the Iraq Relief and Reconstruction Fund. Each report shall include, for the period covered by such report, a detailed statement of all obligations, expenditures, and revenues associated with reconstruction and rehabilitation activities in Iraq, including the following—	Report – 30 days after the end of each calendar quarter. Summarize activities of IG. Detailed statement of all obligations, expenditures, and revenues.	All
Section 3001(i)(1)(A)	Obligations and expenditures of appropriated funds.	Obligations and expenditures of appropriated funds.	35-92 App. E
Section 3001(i)(1)(B)	A project-by-project and program-by-program accounting of the costs incurred to date for the reconstruction of Iraq, together with the estimate of the Department of Defense, the Department of State, and the United States Agency for International Development, as applicable, of the costs to complete each project and each program.	Project-by-project and program-by-program accounting of costs. Estimate cost to complete each project or program.	15-17 35-39 App. E

SECTION	STATUTE	SIGIR ACTION	PAGE #
Section 3001(i)(1)(C)	Revenues attributable to or consisting of funds provided by foreign nations or international organizations, and any obligations or expenditures of such revenues.	Revenues, obligations, and expenditures of donor funds.	App. M
Section 3001(i)(1)(D)	Revenues attributable to or consisting of foreign assets seized or frozen, and any obligations or expenditures of such revenues.	Revenues, obligations, and expenditures of funds from seized or frozen assets.	16-17, App. G
Section 3001(i)(1)(E)	Operating expenses of agencies or entities receiving amounts appropriated or otherwise made available for the reconstruction of Iraq.	Operating expenses of agencies or any organization receiving appropriated funds.	App. E
Section 3001(i)(1)(F)	In the case of any contract described in paragraph (2): A contract described in this paragraph is any major contract or other agreement that is entered into by any department or agency of the United States Government that involves the use of amounts appropriated or otherwise made available for the reconstruction of Iraq with any public or private sector entity for any of the following purposes: To build or rebuild physical infrastructure of Iraq. To establish or reestablish a political or societal institution of Iraq. To provide products or services to the people of Iraq.	Describes a contract.	Note 1
Section 3001(i)(1)(F)(i)	The amount of the contract or other agreement;	Amount of each contract or other agreement.	Note 1
Section 3001(i)(1)(F)(ii)	A brief discussion of the scope of the contract or other agreement;	Brief discussion of each contract scope.	Note 1
Section 3001(i)(1)(F)(iii)	A discussion of how the contracting department or agency identified, and solicited offers from, potential contractors to perform the contract, together with a list of the potential contractors that were issued solicitations for the offers.	Discussion of how potential contractors were identified, how offers were solicited, and a list of contractors that were issued solicitations.	Note 1
Section 3001(i)(1)(F)(iv)	The justification and approval documents on which was based the determination to use procedures other than procedures that provide for full and open competition.	Justification and approval documents for contracts that were not full and open competitions.	Note 1
Section 3001(i)(3)	The Inspector General shall submit to the appropriate committees of Congress semiannual reports meeting the requirements of Section 5 of the Inspector General Act of 1978. The first such report for a year, covering the first six months of the year, shall be submitted not later than July 31 of that year, and the second such report, covering the second six months of the year, shall be submitted not later than January 31 of the following year.	Shall be submitted not later than July 31 of that year, and the second such report.	Complete
Section 3001(i)(4)	The Inspector General shall publish each report under this subsection in both English and Arabic on the Internet Website of the Secretary of State and the Secretary of Defense.	SIGIR will take final written report in electronic format, translate and post to website; encourage DoD and DoS to link to SIGIR website.	www.sigir.mil
Section 3001(i)(5)	Each report under this subsection may include a classified annex if the Inspector General considers it necessary.	If necessary, develop a classified annex.	N/A
Report Coordination			
Section 3001(j)	The Inspector General shall also submit each report under subsection (i) to the Secretary of State and the Secretary of Defense.	Submit report to Secretary of State and Secretary of Defense.	4/30/2008

Note 1: This information is not included in this quarterly report.

IMPACT OF SIGIR OPERATIONS

SIGIR's work impacts many aspects of the U.S. mission in Iraq and the Government of Iraq. To validate the financial or non-financial benefits resulting from SIGIR work, SIGIR requires the staff to document the connection between the benefits reported and the work performed. SIGIR recommendations have enabled U.S. and Iraqi reconstruction management officials to:

- reduce expenditures and improve efficiency and effectiveness
- implement or improve fund and asset controls
- enhance construction quality by ensuring adequacy of design specifications, stopping inadequate construction, and avoiding re-work
- increase potential oil revenue
- avoid waste and unnecessary expenditures

IMPACT OF SIGIR AUDITS

SIGIR reports the financial impact of audits semiannually, as required by law. Through April 30, 2008, SIGIR Audits saved and recovered funds of about \$57.9 million and improved the use of \$40.0 million of funds. SIGIR Audits also challenged payments of \$7.56 million, including possible duplicate payments, overpayments, or for work that was not completed. This is an increase of \$32.2 million in dollars put to better use since the SIGIR July 30, 2007 Report. Most of the savings (\$29 million) resulted from a SIGIR recommendation that the Defense Contract Audit Agency (DCAA) review contractor invoices for the Iraqi Police Training Program. For a detailed list of these financial impacts, see Table B-1.

Significant non-financial benefits include those associated with a recommendation that Kellogg Brown and Root Services, Inc. (KBR) discontinue the practice of routinely marking almost all of the information it provides to the U.S. government as "KBR proprietary data." The government's prohibition of this practice results in improved accountability (improved management and internal controls).

DETAIL OF IMPACT OF SIGIR AUDITS (\$ MILLIONS)

	AUDIT #	DOLLARS SAVED/FUNDS RECOVERED	BETTER USE	CHALLENGED PAYMENTS	NON-FINANCIAL IMPACT
Federal Deployment Center Forward Operations at the Kuwait Hilton	04-003 DFI	\$19.00			
Oversight of Funds Provided to Iraqi Ministries through the National Budget Process	05-004 DFI				Improved controls over payroll
	05-017 DFI		\$7.80		
Award Fee Process for Contractors Involved in Iraq Reconstruction	7/16/05	\$.53 ^a			
	9/20/05	\$.67 ^b			
Review of Task Force Shield Programs	06-009	\$12.80			Improved property accountability
Review of the MNSTC-I Reconciliation of the Iraqi Armed Forces Seized Assets Fund/Iraqi Armed Forces Seized Assets Fund: Review of Contracts and Financial Documents	06-010/015	\$1.50 ^c		\$3.46	
Interim Audit Report on the Review of the Equipment Purchased for Primary Healthcare Centers Associated with Parsons Global Services, Contract Number W914NS-04-D-006	06-016	\$23.30 ^d			
Controls Over Unliquidated Obligations in the Iraq Relief and Reconstruction Fund	07-011		\$3.20		
Interim Review of DynCorp International, LLC, Spending Under Its Contract for the Iraqi Police Training Program	07-016	\$.10	\$29.00	\$4.10	
Total		\$57.90	\$40.00	\$7.56	

Notes:

^a Recovery of cash turned in to Comptroller by audit and investigations: \$527,456.

^b Recovery of cash turned in to Comptroller by audit and investigations: \$670,664.

^c Audit recommendations resulted in de-obligation of \$1,512,303.29 from multiple contracts.

^d Audit recommendation prevented loss of medical equipment, which would have resulted in about \$23.30 million in replacement cost, per independent assessment.

TABLE B-1

IMPACT OF SIGIR INVESTIGATIONS

SIGIR investigators have recovered or seized assets valued at about \$17.2 million as a result of court-ordered restitution and forfeiture. Investigators also prevented about \$3.8 million of incurred cost by alerting contracting officers to improper contracts. SIGIR’s investigative work contributed to improving controls in contracting and financial management and identified another \$2.1 million in potential recovery. For details, see Table B-2.

These impacts are the result of investigative actions from 346 open, closed, or referred cases. Seized funds were recovered from subjects identified in ongoing and closed SIGIR investigations. Recoveries are documented from fraudulent payments and seizures of unaccounted-for cash. Property seizures reflect the assessed value of currently seized assets purchased with illegally obtained funds and recovered in criminal investigations.

DETAIL OF FINANCIAL-RELATED IMPACT OF SIGIR INVESTIGATIONS (\$ MILLIONS)

	COURT-ORDERED RESTITUTION/ FORFEITURE	COST AVOIDANCE	POTENTIAL RECOVERY
Total	\$17.2	\$3.8	\$2.1

Note:
Numbers are provided in aggregate. Individual tracking is done on a case level and maintained by SIGIR AIG for Investigations.

TABLE B-2

CROSS-REFERENCE OF SIGIR BUDGET TERMS

The Special Inspector General for Iraq Reconstruction (SIGIR) collects and presents funding data from different sources. This appendix cross-references budget terms associated with IRRF, ISFF, ESF, CERP, and INL, as well as International Support for Iraq Reconstruction.

	SIGIR TERMINOLOGY				
	Appropriation	Allocation	Obligation	Expenditure	
FUND TYPE	SOURCE TERMINOLOGY				SOURCE
IRRF 1, IRRF 2	Appropriation	Apportion	Obligation	Disbursement	DoS, <i>Iraq Weekly Status</i>
ISFF FY 2005 – FY 2007	Appropriation	Apportion	Obligation	Disbursement	DoD, <i>Secretary of the Army Update</i> ; USACE Financial Management System, ISFF Funds Execution Report
ESF FY 2003 Base and Supplemental, ESF FY 2006 Supplemental, ESF FY 2006 State, ESF FY 2007 Supplemental and Continuing Resolution	Appropriation	Allocation	Obligation	Expenditure	ITAO, Response to SIGIR data call
	Appropriation	Allocation	Obligation	Expenditure	USAID, Response to SIGIR data call
	Appropriation	Amount	NA	NA	ITAO, <i>Essential Indicators Report</i>
CERP FY 2004 – FY 2007	Appropriation	NA	Obligation	Disbursement	MNC-I, Response to SIGIR data call
INL	Allotment	NA	Obligation	Liquidations/ Expenditure	INL, Response to SIGIR data call
International Support for Iraq Reconstruction	NA	NA	Commitment	Disbursement	Development Assistance Database (www.mop-iraq.org/dad)

SECTOR CROSS-REFERENCE

This appendix provides a cross-referenced display of how sectors funded by the Iraq Relief and Reconstruction Fund (IRRF 2) relate to the SIGIR-defined sectors.

SECTOR CROSS-REFERENCE

SIGIR SECTORS	DoS SECTORS
Security and Justice	Security and Law Enforcement
	Justice and Civil Society
Electricity	Electricity
Oil and Gas	Oil Infrastructure
Water	Water and Sanitation
Health Care	Health Care
Transportation and Communications	Transportation and Communications
	Roads, Bridges, and Construction
Economic Development	Private Sector Development
Refugees, IDPs, and Human Rights	Education, Refugees, Human Rights, and Governance
	Reconstruction Management
Reconstruction Management	Administrative Expense

U.S. APPROPRIATED FUNDS

This appendix provides an accounting of U.S. appropriated funds under these laws:

- P.L. 108-7, February 20, 2003
- P.L. 108-11, April 16, 2003
- P.L. 108-106, November 6, 2003
- P.L. 108-287, August 5, 2004
- P.L. 109-13, May 11, 2005
- P.L. 109-102, November 14, 2005
- P.L. 109-148, December 30, 2005
- P.L. 109-234, June 15, 2006
- P.L. 109-289, September 29, 2006
- P.L. 110-28, May 25, 2007
- P.L. 110-92, P.L. 110-116, P.L. 110-137, P.L. 110-149, December 21, 2007
- P.L. 110-161, December 26, 2007

The first section of this appendix provides summaries of the funds, and the second section provides the status of funding by fund.

SUMMARIES OF U.S. APPROPRIATED FUNDS

IRAQ RELIEF AND RECONSTRUCTION FUND AND NATURAL RESOURCES RISK REMEDIATION FUND UNDER PUBLIC LAW 108-11

The Congress passed P.L. 108-11 in April 2003. The act included bilateral economic assistance for Iraq:

- P.L. 108-11 created the Iraq Relief and Reconstruction Fund (IRRF 1), appropriated nearly \$2.48 billion, and identified 12 sectors to be funded and appropriated to: the Department of State (DoS), U.S. Agency for International

Development (USAID), Department of the Treasury (Treasury), Department of Defense (DoD), and Department of Health and Human Services (HHS).

- The act also created the Natural Resources Risk Remediation Fund (NRRRF) “for expenses necessary, in and around Iraq, to address emergency fire fighting, repair of damage to oil facilities and related infrastructure” and appropriated \$489 million.
- P.L. 108-11 also funded the daily operations of the Coalition Provisional Authority (CPA) until P.L. 108-106 was passed in November 2003. Although CPA ceased operations on June 28, 2004, contractual payment of obligations resulting from contracts awarded by the CPA during its tenure are still being fulfilled. Most of the funds (55%) allocated in P.L. 108-11 were used for the rehabilitation of Iraq’s infrastructure—primarily oil production and electricity generation. Other major uses include humanitarian relief, governance initiatives, and health and social services.

COMMANDERS’ ASSISTANCE PROGRAMS

Military assistance programs continue to play a vital role in the reconstruction of Iraq. In an insecure environment, area commanders can develop the necessary relationships with Iraqi civic leaders to initiate crucial local projects.

Commander's Emergency Response Program

Initially funded with Iraqi assets [seized assets and Development Fund for Iraq (DFI) funds], the Commander's Emergency Response Program (CERP) received its first U.S. appropriated funds in August 2004. As of March 31, 2008, CERP has been appropriated a total of \$2.66 billion. In addition, the Government of Iraq funded a similar CERP-equivalent program, which is not subject to U.S. oversight. CERP has received these appropriations:

- \$140 million, P.L. 108-287, enacted August 5, 2004
- \$718 million, P.L. 109-13, enacted May 11, 2005
- \$408 million, P.L. 109-148, enacted December 30, 2005
- \$300 million, P.L. 109-234, enacted June 15, 2006
- \$375 million, P.L. 109-289, enacted September 29, 2006
- \$350 million, P.L. 110-28, enacted May 25, 2007
- \$370 million, P.L. 110-161, enacted December 26, 2007

Commanders Humanitarian Relief and Reconstruction Program and Iraqi Interim Government Fund

In 2004, the Iraqi Interim Government established the Iraqi Interim Government Fund (IIGF), with \$136 million from the DFI, for U.S. military commanders to respond to the urgent humanitarian relief and reconstruction requirements of the local population in their areas of responsibility. In response to an Iraqi demand to match the IIGF, a separate program, the Commanders Humanitarian Relief and Reconstruction Program (CHRRP) was created with \$86 million from IRRF 2 monies.

The Multi-National Force-Iraq (MNF-I) maintains IIGF and CHRRP funding. Iraqi government projects must be selected from a project list approved by the Iraqis and MNF-I.

IRAQ RELIEF AND RECONSTRUCTION FUND FUNDS UNDER PUBLIC LAW 108-106

On November 6, 2003, the Congress passed P.L. 108-106 to provide \$18.44 billion for the Iraq Relief and Reconstruction Fund (IRRF 2) to address the extensive requirements for Iraq reconstruction identified before the war and during summer and fall 2003. The act mandates specific funding totals by sector, with limitations on the transfer of funds among sectors without congressional notification or, in the case of larger modifications, without congressional approval. Apportioned funds are restricted to six departments or agencies: DoD, DoS, USAID, Treasury, the U.S. Institute of Peace (USIP), and HHS.

ECONOMIC SUPPORT FUND (ESF)

The Economic Support Fund (ESF) received its first U.S. appropriated funds in February 2003. As of March 31, 2008, ESF has been appropriated a total of \$3.21 billion. ESF has received these appropriations:

- \$40.00 million, P.L. 108-7, enacted February 20, 2003
- \$10.00 million, P.L. 108-11, enacted April 16, 2003
- \$60.39 million, P.L. 109-102, enacted November 14, 2005
- \$1.41 billion, P.L. 109-234, enacted June 15, 2006
- \$1.55 billion, P.L. 110-28, enacted May 25, 2007
- \$122.80 million, P.L. 110-92, P.L. 110-116, P.L. 110-137, P.L. 110-149, enacted December 21, 2007
- \$14.83 million, P.L. 110-161, enacted December 26, 2007

IRAQ SECURITY FORCES FUND

In 2005, the Iraq Security Forces Fund (ISFF) was established under P.L. 109-13 to allow the Commander of the Multi-National Security Transition Command-Iraq to provide assistance to the Iraqi Security Forces. The ISFF has received a total of approximately \$15.44 billion in appropriations from the following public laws:

- \$5.39 billion, P.L. 109-13, enacted May 11, 2005
- \$3.01 billion, P.L. 109-234, enacted June 15, 2006

- \$1.70 billion, P.L. 109-289, enacted September 29, 2006
- \$3.84 billion, P.L. 110-28, enacted May 25, 2007
- \$1.50 billion, P.L. 110-161, enacted December 26, 2007

STATUS OF FUNDING

SIGIR compiled data on the sources, uses, and status of Iraq reconstruction funds from the Defense Finance and Accounting Service, the Gulf Region Division, DoS, USAID, Treasury, DoD Washington Headquarters Service, Multi-National Corps-Iraq, Multi-National Security Transition Command-Iraq, the U.S. Trade and Development Agency, the Iraq Transition Assistance Office, and the Office of Management and Budget. SIGIR analyzed the data for reasonableness and consistency across sources of data to the extent practical but did not independently validate the data. SIGIR did not review or audit the processes, controls, or systems in place at the providing agency or organization. SIGIR accepted the data provided and believes that the presentation of sources and uses of funds in this Report is a reasonable compilation of the status of Iraq relief and reconstruction funding through March 31, 2008 (unless an alternative date is noted).

The following funding tables are presented:

TABLE REFERENCE	RELATED FUND	DESCRIPTION
E-1	NRRRF, IRRF 1, Non-IRRF, and IFF	Status of Supplemental Appropriation, P.L. 108-11
E-2	IRRF 1	Status of P.L. 108-11 IRRF 1 Funds by Program and by USAID Strategic Objectives
E-3	Non-IRRF 1	Status of P.L. 108-11 Non-IRRF 1 Funds by Program and by USAID Strategic Objectives
E-4	CERP	CERP Projects by Type for FY 2004 and FY 2005
E-5	CERP	CERP Projects by Type for FY 2006 and FY 2007
E-6	CERP	CERP Projects by Type for FY 2008
E-7	CHRRP and IIGF	CHRRP and IIGF Funding
E-8	IRRF 2	Funding Status of the IRRF 2
E-9	ISFF	Financial Status of Iraq Security Forces Fund (FY 2005 through FY 2008)
E-10	ESF	Financial Status of Economic Support Fund (FY 2006)
E-11	ESF	Financial Status of Economic Support Fund (FY 2007)
E-12	ESF	Financial Status of Economic Support Fund (FY 2008)

STATUS OF SUPPLEMENTAL APPROPRIATION, P.L. 108-11, AS OF 3/31/2008 (\$ MILLIONS)

SOURCE	AGENCY	APPORTIONED	OBLIGATED	EXPENDED
NRRRF	DoD	\$800.65	\$800.65	\$797.80
IRRF 1	USAID	1,617.03	1,613.28	1,600.87
	DoD	518.28	518.26	517.94
	DoS	125.35	125.35	116.74
	Treasury	6.00	6.00	5.01
	USTDA	4.94	4.94	4.72
	Subtotal	2,271.60	2,267.83	2,245.28
Non-IRRF P.L. 108-11	USAID	482.16	463.40	459.42
	DoS	66.00	66.00	60.40
	Subtotal	548.16	529.40	519.82
IFF	CPA-OPS	N/A	442.87	411.20
	New Iraqi Army	51.20	51.20	49.80
	Subtotal	51.20	494.07	461.00
Total		\$3,671.61	\$4,091.95	\$4,023.90

Sources: USAID, response to SIGIR data call, April 8, 2008; GRD, response to SIGIR data call, April 2, 2008; Treasury, response to SIGIR data call, April 3, 2008; USTDA, response to SIGIR data call, April 3, 2008; DoS, response to SIGIR data call, April 5, 2007; WHS, response to SIGIR data call, April 1, 2008; DFAS, response to SIGIR data call, April 10, 2008.

Notes:

1. DoS data is as of March 31, 2008. Updated information was not received from DoS at the time of publication.
2. Under P.L. 108-11, the Congress funded NRRRF through transfers, including up to \$489.3 million from the Iraq Freedom Fund.
3. Numbers are affected by rounding.
4. Data not formally reviewed or audited.

TABLE E-1

STATUS OF P.L. 108-11 IRRF 1 FUNDS BY PROGRAM AND BY USAID STRATEGIC OBJECTIVES, AS OF 3/31/2008 (\$ MILLIONS)

AGENCY	PROGRAM NAME	APPORTIONED	OBLIGATED	EXPENDED
USAID	Restore Economically Critical Infrastructure	\$1,124.35	\$1,121.16	\$1,108.93
	Improve Efficiency and Accountability of Government	174.71	174.71	174.71
	Support Education, Health, and Social Services	118.48	118.16	118.16
	Relief: Office of Foreign Disaster Assistance	43.47	43.32	43.24
	Office of Transition Initiatives	57.56	57.50	57.42
	Expand Economic Opportunity	65.90	65.90	65.90
	Program Support and Development of Gulf Region	18.00	18.00	18.00
	Administrative Expenses	14.56	14.53	14.51
	Subtotal	1,617.03	1,613.28	1,600.87
DoD	Restore Iraq Electricity (RIE)	299.94	299.92	299.92
	Restore Iraq Oil (RIO)	165.04	165.04	165.04
	First Responder Network/DIILS	53.30	53.30	52.98
	Subtotal	518.28	518.26	517.94
DoS	Police/Prison Programs	61.50	61.50	56.21
	Relief Efforts	26.98	26.98	26.90
	Law Enforcement	24.60	24.60	21.36
	Humanitarian Demining	12.27	12.27	12.27
	Subtotal	125.35	125.35	116.74
Treasury	Technical Assistance	6.00	6.00	5.01
	Subtotal	6.00	6.00	5.01
U.S. Trade and Dev. Agency	Technical Assistance/Training	4.94	4.94	4.72
	Subtotal	4.94	4.94	4.72
Total IRRF 1 Funds		\$2,271.60	\$2,267.83	\$2,245.28

Source: USAID, response to SIGIR data call, April 8, 2008; Treasury, response to SIGIR data call, April 3, 2008; USTDA, response to SIGIR data call, April 3, 2008; DoS, response to SIGIR data call, April 5, 2007; DFAS, response to SIGIR data call, April 10, 2008.

Notes:

1. DoS data is as of March 31, 2008. Updated information was not received from DoS at the time of publication.
2. Data not formally reviewed or audited.
3. Numbers are affected by rounding.

TABLE E-2

STATUS OF P.L. 108-11 NON-IRRF 1 FUNDS BY PROGRAM AND BY USAID STRATEGIC OBJECTIVES, AS OF 3/31/2008 (\$ MILLIONS)

AGENCY	PROGRAM NAME	APPORTIONED	OBLIGATED	EXPENDED
USAID	Food Aid: Office of Food for Peace	\$242.88	\$242.84	\$242.62
	Improve Capacity of National Government	21.19	21.19	21.19
	Restore Economically Critical Infrastructure	42.78	24.86	24.57
	Support Education, Health, and Social Services	34.00	33.78	33.78
	Relief: Office of Foreign Disaster Assistance	72.14	71.84	68.79
	Operating Expenses	23.32	23.32	23.32
	Program Support and Development of Gulf Region	11.18	10.91	10.80
	Improve Efficiency and Accountability of Government	8.90	8.89	8.77
	Office of Transition Initiatives	11.82	11.82	11.63
	Expand Economic Opportunity	4.96	4.96	4.96
	Expand Private Sector Economic Opportunities	8.99	8.99	8.99
	Subtotal	482.16	463.40	459.42
DoS	Coalition Support	66.00	66.00	60.40
	Subtotal	66.00	66.00	60.40
Total Non-IRRF 1 Funds		\$548.16	\$529.40	\$519.82

Source: USAID, response to SIGIR data call, April 8, 2008; DoS, response to SIGIR data call, April 5, 2007.

Notes:

1. DoS data is as of March 31, 2008. Updated information was not received from DoS at the time of publication.
2. Under P.L. 108-11, the Congress funded NRRRF through transfers, including up to \$489.3 million from the Iraq Freedom Fund.
3. Data not formally reviewed or audited.
4. Numbers are affected by rounding.

TABLE E-3

CERP PROJECTS BY TYPE FOR FY 2004 AND FY 2005, AS OF 3/31/2008 (\$ MILLIONS)

PROJECT TYPE	FY 2004		FY 2005	
	OBLIGATIONS	DISBURSEMENTS	OBLIGATIONS	DISBURSEMENTS
Agriculture	\$0.01	\$0.01	\$15.01	\$9.42
Battle Damage	0.92	0.92	7.89	7.55
Civic Cleanup Activities	0.05	0.05	15.43	15.24
Civic Infrastructure Repair	0.49	0.49	16.01	15.65
Civic Support Vehicles	0.20	0.20	6.38	6.09
Condolence Payments	3.47	3.47	15.01	14.66
Economic, Financial, and Management Improvements	2.96	2.96	13.45	13.13
Education	5.58	5.56	68.89	64.70
Electricity	0.87	0.87	85.72	67.97
Food Production & Distribution	0.99	0.99	1.93	1.83
Healthcare	3.82	3.59	28.48	26.09
Irrigation	0.01	0.01	3.37	3.37
Law & Governance	2.03	2.03	36.01	33.90
Other Humanitarian and Reconstruction Projects	1.16	1.16	52.29	38.76
Protective Measures	0.00	0.00	13.22	13.22
Telecommunications	0.59	0.59	14.83	10.65
Transportation	1.95	1.95	83.98	74.46
Water & Sanitation	5.14	5.14	246.18	224.38
Total	\$30.24	\$29.99	\$724.08	\$641.07

Source: Multi-National Corps-Iraq, response to SIGIR data call, April 9, 2008.

Notes:

1. Data not formally reviewed or audited.
2. Numbers are affected by rounding.

TABLE E-4

CERP PROJECTS BY TYPE FOR FY 2006 AND FY 2007, AS OF 3/31/2008 (\$ MILLIONS)

PROJECT TYPE	FY 2006		FY 2007	
	OBLIGATIONS	DISBURSEMENTS	OBLIGATIONS	DISBURSEMENTS
Agriculture	\$23.71	\$20.77	\$18.36	\$10.39
Battle Damage	1.51	1.39	10.71	5.67
Civic Cleanup Activities	29.56	24.38	75.51	60.99
Civic Infrastructure Repair	18.99	13.08	39.44	28.14
Civic Support Vehicles	1.71	1.71	9.07	8.48
Condolence Payments	8.03	7.91	13.34	10.73
Detainee Release Payments	0.08	0.08	0.46	0.35
Economic, Financial, and Management Improvements	15.89	12.73	26.37	15.01
Education	43.59	35.09	107.98	76.45
Electricity	75.07	59.54	125.85	81.67
Food Production & Distribution	1.28	1.06	4.52	3.55
Healthcare	25.91	17.15	23.93	19.98
Irrigation	15.37	6.36	19.68	10.76
Law & Governance	9.76	9.27	38.30	28.52
Other Humanitarian and Reconstruction Projects	28.19	16.41	26.79	21.57
Protective Measures	1.01	1.01	72.98	20.70
Telecommunications	7.39	7.25	3.90	2.45
Transportation	67.34	57.34	108.55	74.93
Water & Sanitation	121.18	110.21	165.59	125.26
Total	\$495.57	\$402.74	\$891.33	\$605.60

Source: Multi-National Corps-Iraq, response to SIGIR data call, April 9, 2008.

Notes:

1. Data not formally reviewed or audited.
2. Numbers are affected by rounding.

TABLE E-5

CERP PROJECTS BY TYPE FOR FY 2008, AS OF 3/31/2008 (\$ MILLIONS)

PROJECT TYPE	FY 2008	
	OBLIGATIONS	DISBURSEMENTS
Agriculture	\$8.17	\$4.46
Battle Damage	4.59	.48
Civic Cleanup Activities	16.31	6.47
Civic Infrastructure Repair	13.23	3.50
Civic Support Vehicles	0.17	0.17
Condolence Payments	7.84	2.66
Detainee Release Payments	0.23	0.01
Economic, Financial, and Management Improvements	23.72	5.94
Education	31.97	10.44
Electricity	33.14	4.43
Food Production & Distribution	1.13	0.50
Healthcare	15.00	3.78
Irrigation	2.52	2.18
Law & Governance	16.33	4.12
Other Humanitarian and Reconstruction Projects	25.65	10.05
Protective Measures	142.67	42.17
Telecommunications	1.54	0.16
Transportation	43.80	11.00
Water & Sanitation	28.92	8.77
Total	\$416.93	\$121.29

Source: Multi-National Corps-Iraq, response to SIGIR data call, April 9, 2008.

Notes:

1. Data not formally reviewed or audited.
2. Numbers are affected by rounding.

TABLE E-6

CHRRP AND IIGF FUNDING, AS OF 3/31/2008 (\$ MILLIONS)

FUND SOURCE	OBLIGATED	EXPENDED
CHRRP (FY 2005 and 2006)	\$76.11	\$75.77
IIGF	125.12	118.40
Total	\$201.23	\$194.17

Source: Multi-National Corps-Iraq, response to SIGIR data call, April 9, 2008.

Notes:

1. Data not formally reviewed or audited.
2. Numbers are affected by rounding.

TABLE E-7

FUNDING STATUS OF THE IRRF 2, AS OF 3/26/2008 (\$ MILLIONS)

SECTOR	ALLOCATED	COMMITTED	OBLIGATED	EXPENDED
Security and Law Enforcement	\$4,978	\$4,955	\$4,954	\$4,866
Electric Sector	4,196	4,056	4,048	3,785
Oil Infrastructure	1,723	1,597	1,597	1,570
Justice, Public Safety, and Civil Society	2,264	2,239	2,236	2,153
Education, Refugees, Human Rights, and Governance	436	423	423	395
Roads, Bridges, and Construction	327	317	317	248
Health Care	812	783	776	725
Transportation and Communications	462	456	449	407
Water Resources and Sanitation	2,067	1,957	1,943	1,785
Private Sector Development	821	821	821	811
Administrative Expense	213	210	210	210
Total by Sector	\$18,299	\$17,814	\$17,774	\$16,954
Construction		9,371	9,340	8,746
Non-Construction		7,924	7,914	7,691
Overhead		520	520	517
Total by Program		\$17,814	\$17,774	\$16,954

Source: DoS, *Iraq Weekly Status Report*, March 26, 2008, p. 23.

Notes:

1. Appendix D of this Report includes a crosswalk between the DoS *Iraq Weekly Status Report* and SIGIR sectors.
2. Numbers are affected by rounding.
3. Data not formally reviewed or audited.

TABLE E-8

**FINANCIAL STATUS OF IRAQ SECURITY FORCES FUND (FY 2005 THROUGH FY 2008),
AS OF 3/31/2008 (\$ MILLIONS)**

SECTOR	OBLIGATED	EXPENDED
Defense Forces		
Equipment and Transportation	\$2.93	\$2.19
Infrastructure	2.26	1.68
Sustainment	1.42	1.02
Training and Operations	0.19	0.17
Subtotal	6.80	5.06
Interior Forces		
Training and Operations	1.67	1.57
Infrastructure	0.99	0.67
Equipment and Transportation	0.98	0.67
Sustainment	0.46	0.41
Subtotal	4.10	3.32
Other		
Detainee Operations	0.10	0.08
Lift and Sustain	0.06	0.05
Prosthetics Clinic	0.01	0.01
Subtotal	0.17	0.14
Total	\$11.07	\$8.52

Source: MNSTC-I, response to SIGIR data call, April 12, 2008.

Notes:

1. Data not formally reviewed or audited.
2. Numbers are affected by rounding.
3. Neither allocation detail nor financial detail by fiscal year for ISFF was available this quarter.

TABLE E-9

FINANCIAL STATUS OF ECONOMIC SUPPORT FUND (FY 2006), AS OF 3/31/2008 (\$ MILLIONS)

TRACK	FY 2006 STATE			FY 2006 SUPPLEMENTAL		
	ALLOCATED	OBLIGATED	EXPENDED	ALLOCATED	OBLIGATED	EXPENDED
Security Track						
PRT/PRDC Projects				\$315.00	\$237.33	\$91.63
Infrastructure Security Protection (Oil, Water, and Electric)				227.00	148.72	73.38
PRTs Local Government Support				155.00	155.00	46.62
Community Action Program				45.00	45.00	45.00
Community Stabilization Program in Strategic Cities				135.00	135.00	135.00
Marla Ruzicka Iraqi War Victims Fund (transferred to IRRF)	\$5.00	\$5.00	\$5.00	5.00	5.00	5.00
Subtotal	5.00	5.00	5.00	882.00	726.05	396.63
Economic Track						
Operations and Maintenance Sustainment				285.00	262.18	169.64
Plant-Level Capacity Development and Technical Training				60.00	42.86	33.47
Subtotal				345.00	305.04	203.11
Political Track						
Democracy and Civil Society	55.40	25.00	20.82			
National Capacity Development (USAID)				60.00	60.00	52.73
Ministerial Capacity Development (ITAO)				45.00	44.26	16.10
Refugee Assistance				38.00	38.00	21.23
Regime Crimes Liaison Office				33.00	33.00	21.94
Democracy Funding for IRI, NDI, NED				25.00	25.00	22.58
Policy and Regulatory Reforms				20.00	20.00	20.00
Civil Society, ADF, IFES				18.00	18.00	13.18
Civil Society, IREX				3.00	3.00	2.27
USIP				4.00	4.00	4.00
Subtotal	55.40	25.00	20.82	246.00	245.26	175.80
Grand Total	\$60.40	\$30.00	\$25.82	\$1,473.00	\$1,276.35	\$775.54

Source: ITAO, response to SIGIR data call, January 4, 2008; USAID, response to SIGIR data call, April 14, 2008; GRD, response to SIGIR data call, April 3, 2008; ITAO, *Essential Indicators Report*, March 27, 2008; DoS, *Section 2207 Report*, October 2007.

Note:

1. Data not formally reviewed or audited.
2. Figures may not total correctly due to rounding.

TABLE E-10

FINANCIAL STATUS OF ECONOMIC SUPPORT FUND (FY 2007), AS OF 3/31/2008 (\$ MILLIONS)

TRACK	FY 2007 SUPPLEMENTAL			FY 2007 CR		
	ALLOCATED	OBLIGATED	EXPENDED	ALLOCATED	OBLIGATED	EXPENDED
Security Track						
PRT/PRDC Projects	\$385.00	\$56.78	\$6.73			
PRT/QRF (DoS)	25.00	20.62	6.58			
PRT/QRF (USAID)	100.00	100.00	4.98			
PRTs Local Governance Support	90.00	90.00	27.09			
Community Action Program	90.00	90.00	49.96			
Community Stabilization Program in Strategic Cities	354.00	354.00	137.58	\$25.00	\$25.00	\$25.00
Marla Ruzicka Iraqi War Victims Fund (transferred to IRRF)	5.00	5.00	5.00	5.00	5.00	0.00
Subtotal	1,049.00	716.40	237.92	30.00	30.00	25.00
Economic Track						
Private Sector Agribusiness Development	55.00	55.00	0.00	37.50	37.50	11.48
Provincial Economic Growth (PEG)	45.00	35.77	0.00	14.60	14.60	8.60
Targeted Development Program	57.40	5.46	0.46			
Subtotal	157.4	96.23	0.46	52.10	52.10	20.08
Political Track						
National Capacity Development	140.00	140.00	0.00			
Policy, Subsidy, Legal, and Regulatory Reforms	50.00	50.00	0.00	18.20	15.00	15.00
Civil Society Development	67.60	24.50	0.04	2.50	2.55	0.00
Subtotal	257.60	214.50	0.04	20.7	17.55	15.00
Grand Total	\$1,464.00	\$1,027.13	\$238.42	\$102.80	\$99.65	\$60.08

Source: ITAO, response to SIGIR data call, April 3, 2008; USAID, response to SIGIR data call, April 14, 2008; GRD, response to SIGIR data call, April 3, 2008; ITAO, *Essential Indicators Report*, March 27, 2008.

Notes:

1. Data not formally reviewed or audited.
2. Figures may not total correctly due to rounding.

TABLE E-11

FINANCIAL STATUS OF ECONOMIC SUPPORT FUND (FY 2008), AS OF 3/31/2008 (\$ MILLIONS)

TRACK	FY 2008		
	ALLOCATED	OBLIGATED	EXPENDED
Security Track			
Marla Ruzicka Iraqi War Victims Fund (transferred to IRRF)	\$5.00	\$0.00	\$0.00
Subtotal	5.00	0.00	0.00
Political Track			
Iraqi Scholars Program	10.00	0.00	0.00
Subtotal	10.00	0.00	0.00
Totals	\$15.00	\$0.00	\$0.00

Source: OMB, response to SIGIR data call, January 2, 2008.

Note:

1. Data not formally reviewed or audited.
2. Figures may not total correctly due to rounding.

TABLE E-12

IRAQ RELIEF AND RECONSTRUCTION FUND APPORTIONMENTS BY AGENCY

This appendix presents a table that details the apportionment of Iraq Relief and Reconstruction Fund (IRRF) allocations of funds by agency. The source of this data is the Office of Management and Budget (OMB) and reflects the latest round of OMB apportionments.

As of December 31, 2007, OMB had apportioned \$18.33 billion of the IRRF to the agencies:

- Department of Defense (DoD), \$13.40 billion (73% of total apportionment)
- U.S. Agency for International Development (USAID), \$2.98 billion (16%)
- Department of State (DoS), \$1.35 billion (7%)

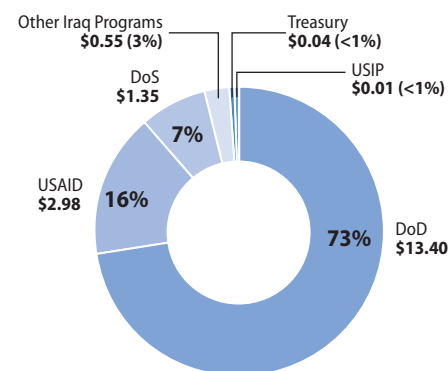
- Department of Treasury (Treasury), \$0.04 billion (less than 1%)
- United States Institute of Peace (USIP), \$0.01 billion (less than 1%)
- Other Iraq Programs, \$0.55 billion (3%)

Approximately \$0.134 billion remains unapportioned. Figure F-1 shows OMB-apportioned IRRF funds.

IRRF 2 OMB APPORTIONED FUNDS

\$ Billions, % of \$18.33 Billion Apportioned

Source: OMB, Response to SIGIR Data Call (4/4/2008)



Notes: Numbers are affected by rounding. Approximately \$0.118 billion remains unapportioned.

Figure F-1

APPENDIX F

IRAQ RELIEF AND RECONSTRUCTION FUND (IRRF) – APPORTIONMENT (\$ MILLIONS)

MILLIONS OF DOLLARS			DoD			USAID			DoS			TREASURY			USIP			TOTAL				
Category	Project Code	Sept. 07	Previously Apportioned	2nd Qtr. Revised Action	Total to Date	Previously Apportioned	2nd Qtr. Revised Action	Total to Date	Previously Apportioned	2nd Qtr. Revised Action	Total to Date	Previously Apportioned	2nd Qtr. Revised Action	Total to Date	Previously Apportioned	2nd Qtr. Revised Action	Total to Date	Previously Apportioned	2nd Qtr. Revised Action	Total to Date	Unapportioned	Comments
Security & Law Enforcement		4,997.616	4,180.066	-3.290	4,176.776	34.200	0.000	34.200	763.550	0.000	763.550	0.000	0.000	0.000	0.000	0.000	0.000	4,977.816	(3.290)	4,974.526	23.090	
Law Enforcement		2,280.120	1,517.227	-3.290	1,513.937	0.000	0.000	0.000	756.500	0.000	756.500	0.000	0.000	0.000	0.000	0.000	0.000	2,273.727	(3.290)	2,270.437	9.683	
Police Training and Technical Assistance	10000	1,793.946	1,033.394	-0.290	1,033.104	0.000	0.000	0.000	756.500		756.500	0.000	0.000	0.000	0.000	0.000	0.000	1,789.894	(0.290)	1,789.604	4.342	\$210M will be transferred from DOD to INL via 632(b)
Border Enforcement	11000	435.118	432.778	-3.000	429.778	0.000		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	432.778	(3.000)	429.778	5.340	
Facilities Protection Services	12000	51.056	51.056		51.056	0.000		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	51.056	0.000	51.056	0.000	
National Security		2,592.246	2,579.737	0.000	2,579.737	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	2,579.737	0.000	2,579.737	12.509	
Iraqi Armed Forces		1,755.175	1,745.436	0.000	1,745.436	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	1,745.436	0.000	1,745.436	9.739	
of which:																						
IAF Facilities	20000	728.792	727.513		727.513	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	727.513	0.000	727.513	1.279	
IAF Equipment	21000	608.262	604.599		604.599	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	604.599	0.000	604.599	3.663	
IAF Operations and Training	22000	418.121	413.324		413.324	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	413.324	0.000	413.324	4.797	
Iraqi National Guard		674.071	672.298	0.000	672.298	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	672.298	0.000	672.298	1.773	
of which:																						
Operations and Personnel	23000	224.526	224.402		224.402	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	224.402	0.000	224.402	0.124	
Equipment	24000	89.445	88.540		88.540	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	88.540	0.000	88.540	0.905	
Facilities	27000	360.100	359.357		359.357													359.357	0.000	359.357	0.743	
Iraqi Security Forces Quick Response Program	26000	163.000	162.003		162.003													162.003	0.000	162.003	0.997	
Nonproliferation, Export Control, and Border Security	9600	7.050			0.000			0.000	7.050		7.050			0.000			0.000	7.050	0.000	7.050	0.000	
Post Conflict Reintegration (DDR)	08400	2.200	0.000			2.200	0.000	2.200										2.200	0.000	2.200	0.000	
Focused Stabilization	08500	30.000			0.000	30.000		30.000			0.000			0.000			0.000	30.000	0.000	30.000	0.000	
Commanders' Humanitarian Relief & Reconstruction	28000	86.000	83.102		83.102	2.000		2.000										85.102	0.000	85.102	0.898	
Justice, Public Safety Infrastructure, and Civil Society		2,301.593	930.578	6.612	937.191	969.186	-0.070	969.116	378.164	(6.112)	372.052	0.000	0.000	0.000	10.000	0.000	10.000	2,287.928	0.430	2,288.359	13.234	
Other Technical Investigative Methods	31000	1.200	1.195		1.195	0.000	0.000	0.000	0.000		0.000	0.000	0.000	0.000	0.000	0.000	0.000	1.195	0.000	1.195	0.005	
Witness Protection Program	30000	36.000	0.999		0.999	0.000		0.000	35.000		35.000	0.000	0.000	0.000	0.000	0.000	0.000	35.999	0.000	35.999	0.001	
Penal Facilities	32000	87.000	86.999		86.999	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	86.999	0.000	86.999	0.001	
Reconstruction and Modernization of Detention Facilities	33000	199.530	88.062		88.062	0.000	0.000	0.000	104.564		104.564	0.000	0.000	0.000	0.000	0.000	0.000	192.626	0.000	192.626	6.904	DOD/DOJ with some 632(b) transfers to DOJ.
Facilities Protection, Mine Removal, Fire Service, and Public Safety Facility and Equipment Repairs		285.590	200.441	0.000	200.441	0.000		0.000	83.200	0.000	83.200	0.000	0.000	0.000	0.000	0.000	0.000	283.641	0.000	283.641	1.949	
of which:																						
Facilities Repair	13000	86.963	85.080		85.080						0.000							85.080	0.000	85.080	1.883	
Fire Service	14000	115.427	115.361		115.361						0.000							115.361	0.000	115.361	0.066	

IRAQ RELIEF AND RECONSTRUCTION FUND (IRRF) – APPORTIONMENT (\$ MILLIONS)

MILLIONS OF DOLLARS			DoD			USAID			DoS			TREASURY			USIP			TOTAL				
Category	Project Code	Sept. 07	Previously Apportioned	2nd Qtr. Revised Action	Total to Date	Previously Apportioned	2nd Qtr. Revised Action	Total to Date	Previously Apportioned	2nd Qtr. Revised Action	Total to Date	Previously Apportioned	2nd Qtr. Revised Action	Total to Date	Previously Apportioned	2nd Qtr. Revised Action	Total to Date	Previously Apportioned	2nd Qtr. Revised Action	Total to Date	Unapportioned	Comments
Demining	09500	83.200	0.000		0.000	0.000	0.000	0.000	83.200		83.200	0.000	0.000	0.000	0.000	0.000	0.000	83.200	0.000	83.200	0.000	
Public Safety Training and Facilities	15000	185.953	183.581		183.581	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	183.581	0.000	183.581	2.372	
National Security Communications Network	25000	106.500	106.500		106.500	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	106.500	0.000	106.500	0.000	
Rule of Law	06500	71.154	14.496	6.612	21.108	22.000		22.000	34.654	(6.612)	28.042							71.150	0.000	71.150	0.004	
Investigations of Crimes Against Humanity	05000	128.000	97.863		97.863	5.000		5.000	24.400		24.400	0.000	0.000	0.000	0.000	0.000	0.000	127.263	0.000	127.263	0.737	
Judicial Security and Facilities	09000	157.570	150.442		150.442	0.000	0.000	0.000	7.000	0.000	7.000	0.000	0.000	0.000	0.000	0.000	0.000	157.442	0.000	157.442	0.128	
Democracy Building Activities	06000	1,003.146	0.000		0.000	912.236	-0.070	912.166	89.346	0.500	89.846	0.000	0.000	0.000	0.000	0.000	0.000	1,001.582	0.430	1,002.012	1.134	9/1/2006: 11.75 moved to "institutional reforms" and "agriculture" to be transferred out to DOE, DOC, DOI, and USDA
Marla Ruzicka Iraq War Victims Fund	06050	29.950	0.000		0.000	29.950		29.950			0.000	0.000	0.000	0.000	0.000	0.000	0.000	29.950	0.000	29.950		Includes \$4.95M statutory transfer from ESF (P.L. 109-102) and \$5 million statutory transfer from ESF (P.L. 109-234)
U.S. Institute of Peace (USIP)	07000	10.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000		0.000	0.000	0.000	0.000	10.000	0.000	10.000	10.000	0.000	10.000	0.000	
Electric Sector		4,225.092	3,385.136	8.211	3,393.347	810.854	-1.440	809.414	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	4,195.990	6.771	4,202.761	22.331	
Generation	40000	1,750.017	1,136.670	8.211	1,144.880	605.562	-1.320	604.242	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	1,742.232	6.891	1,749.122	0.895	
Transmission	41000	1,087.020	1,074.426		1,074.426	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	1,074.426	0.000	1,074.426	12.593	
Network Infrastructure	42000	1,217.479	1,005.899		1,005.899	205.292	-0.120	205.172	0.000		0.000	0.000	0.000	0.000	0.000	0.000	0.000	1,211.191	(0.120)	1,211.071	6.408	
Automated Monitoring and Control System	43000	127.000	124.567		124.567	0.000		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	124.567	0.000	124.567	2.433	
Security	45000	43.575	43.574		43.574	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	43.574	0.000	43.574	0.001	
Oil Infrastructure		1,724.700	1,722.547	-0.842	1,721.705	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	1,722.547	(0.842)	1,721.705	2.994	
Infrastructure	50000	1,719.200	1,717.048	-0.842	1,716.206			0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	1,717.048	(0.842)	1,716.206	2.994	6/6: DOD will MIPR \$2M from DOD/ PCO to TDA for oil sector study per JEC.
Emergency Supplies of Refined Petroleum Products	51000	5.500	5.500		5.500	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	5.500	0.000	5.500	0.000	
Water Resources and Sanitation		2,101.650	1,680.982	-11.714	1,669.268	398.093	-2.533	395.559	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	2,079.074	(14.247)	2,064.827	36.823	
Public Works Projects		1,726.135	1,345.537	-15.783	1,329.754	378.123	-2.533	375.589	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	1,723.659	(18.316)	1,705.343	20.792	
Potable Water	60000	1,404.659	1,107.015	-15.783	1,091.232	297.644	-1.660	295.984	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	1,404.659	(17.443)	1,387.216	17.443	
Water Conservation	61000	28.800	28.461		28.461	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	28.461	0.000	28.461	0.339	
Sewerage	62000	281.776	207.060		207.060	72.910	-0.770	72.140	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	279.970	(0.770)	279.200	2.576	

APPENDIX F

IRAQ RELIEF AND RECONSTRUCTION FUND (IRRF) – APPORTIONMENT (\$ MILLIONS)

MILLIONS OF DOLLARS			DoD			USAID			DoS			TREASURY			USIP			TOTAL				
Category	Project Code	Sept. 07	Previously Apportioned	2nd Qtr. Revised Action	Total to Date	Previously Apportioned	2nd Qtr. Revised Action	Total to Date	Previously Apportioned	2nd Qtr. Revised Action	Total to Date	Previously Apportioned	2nd Qtr. Revised Action	Total to Date	Previously Apportioned	2nd Qtr. Revised Action	Total to Date	Previously Apportioned	2nd Qtr. Revised Action	Total to Date	Unapportioned	Comments
Other Solid Waste Management	63000	10.900	3.000		3.000	7.569	-0.103	7.466	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	10.569	(0.103)	10.466	0.434	
Water Resources Projects		375.515	335.445	4.069	339.514	19.970	0.000	19.970	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	355.415	4.069	359.484	16.031	
Pumping Stations and Generators	64000	200.304	174.105	1.000	175.105	19.970		19.970	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	194.075	1.000	195.075	5.229	
Irrigation and Drainage Systems	65000	7.381	7.381		7.381	0.000		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	7.381	0.000	7.381	0.000	
Major Irrigation Projects	66000	54.323	54.116	0.200	54.316	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	54.116	0.200	54.316	0.007	
Dam Repair, Rehab, and New Construction	67000	78.607	67.455	0.369	67.825	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	67.455	0.369	67.825	10.782	
Umm Qasr to Basrah Water Pipeline and Treatment Plant	68000	34.900	32.388	2.500	34.888	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	32.388	2.500	34.888	0.012	
Basrah Channel Flushing	69000	0.000	0.000		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	
Transportation & Telecommunications Projects		463.070	412.334	0.000	412.334	47.530	-0.500	47.030	2.400	0.000	2.400	0.000	0.000	0.000	0.000	0.000	0.000	462.264	(0.500)	461.764	1.306	
Civil Aviation	70000	88.713	86.312		86.312	0.000	0.000	0.000	2.400	0.000	2.400	0.000	0.000	0.000	0.000	0.000	0.000	88.712	0.000	88.712	0.001	
Umm Qasr Port Rehab	71000	43.380	43.110		43.110	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	43.110	0.000	43.110	0.270	
Railroad Rehab and Restoration	72000	194.695	194.510		194.510	0.000	0.000	0.000	0.000		0.000	0.000	0.000	0.000	0.000	0.000	0.000	194.510	0.000	194.510	0.185	
Iraqi Telecom and Postal Corporation	74000	20.800	20.757		20.757	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	20.757	0.000	20.757	0.043	
Iraqi Communications Systems	76000	46.600	46.592		46.592	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	46.592	0.000	46.592	0.008	
Consolidated Fiber Network	76500	48.882	1.055		1.055	47.530	-0.500	47.030			0.000			0.000			0.000	48.585	(0.500)	48.085	0.797	
Iraqi Communications Operations	79000	20.000	19.998		19.998	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	19.998	0.000	19.998	0.002	
Roads, Bridges, and Construction		333.604	305.143	-0.671	304.471	22.300	0.000	22.300	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	327.443	(0.671)	326.771	6.833	
Public Buildings Construction and Repair	81000	124.800	117.079	-0.671	116.408	7.300		7.300	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	124.379	(0.671)	123.708	1.092	
Roads & Bridges	82000	208.804	188.063		188.063	15.000		15.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	203.063	0.000	203.063	5.741	
Health Care		822.479	730.287	0.000	730.287	80.193	-0.140	80.053	1.500	1.000	2.500	0.000	0.000	0.000	0.000	0.000	0.000	811.980	0.860	812.840	9.639	
Nationwide Hospital and Clinic Improvements	90000	450.800	442.875		442.875	0.000		0.000	0.000	1.000	1.000	0.000	0.000	0.000	0.000	0.000	0.000	442.875	1.000	443.875	6.925	
Equipment Procurement and Modernization	92000	283.700	246.313		246.313	33.453		33.453	1.500	0.000	1.500	0.000	0.000	0.000	0.000	0.000	0.000	281.266	0.000	281.266	2.434	
Pediatric Facility in Basrah	91000	46.880	0.000	0.000	0.000	46.740	-0.140	46.600	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	46.740	(0.140)	46.600	0.280	
Pediatric Facility in Basrah II	91500	41.099	41.099		41.099													41.099	0.000	41.099	0.000	
Private Sector Development		822.554	20.600	0.000	20.600	399.982	0.000	399.982	11.750	0.000	11.750	10.000	0.000	10.000	0.000	0.000	0.000	820.510	0.000	820.510	2.044	
Expand Network of Employment Centers	01000	8.000	0.000		0.000	8.000		8.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	8.000	0.000	8.000	0.000	
Vocational Training	02001	72.062	0.000		0.000	70.018		70.018	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	70.018	0.000	70.018	2.044	

IRAQ RELIEF AND RECONSTRUCTION FUND (IRRF) – APPORTIONMENT (\$ MILLIONS)

MILLIONS OF DOLLARS			DoD			USAID			DoS			TREASURY			USIP			TOTAL				
Category	Project Code	Sept. 07	Previously Apportioned	2nd Qtr. Revised Action	Total to Date	Previously Apportioned	2nd Qtr. Revised Action	Total to Date	Previously Apportioned	2nd Qtr. Revised Action	Total to Date	Previously Apportioned	2nd Qtr. Revised Action	Total to Date	Previously Apportioned	2nd Qtr. Revised Action	Total to Date	Previously Apportioned	2nd Qtr. Revised Action	Total to Date	Unapportioned	Comments
Business Skills Training	02500	39.950	10.450	0.000	10.450	29.500		29.500										39.950	0.000	39.950	0.000	
Micro-Small-Medium Enterprises	03000	41.050	5.150		5.150	0.000		0.000	0.000	0.000	0.000	10.000	0.000	10.000				41.050		41.050	0.000	\$25M transferred to USAID DA for OPIC; \$0.9M transferred to DA for OPIC on 12/8.
Institutional Reforms	01500	88.950			0.000	85.000		85.000	3.950		3.950							88.950		88.950	0.000	
Agriculture	01600	112.800	5.000		5.000	100.000		100.000	7.800		7.800							112.800		112.800	0.000	
Market Based Reforms	03500	107.464			0.000	107.464		107.464										107.464	0.000	107.464	0.000	
Housing Rehabilitation Grants		0.000																0.000	0.000	0.000	0.000	
Iraqi Debt Forgiveness	04500	352.278	0.000	0.000	0.000	0.000		0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	352.278		352.278	0.000	\$360 million transferred to Treasury Debt account (instead of Treasury's IRRF account) 12/8; 1/26: \$7,722,361 back from Treasury from unused debt.
Education, Refugees, Human Rights, Democracy, and Governance		436.592	27.340	0.000	27.340	184.730	-0.017	184.713	195.229	0.000	195.229	29.100	0.000	29.100	0.000	0.000	0.000	436.399	(0.017)	436.382	0.209	
Migration & Refugee Assistance	04000	209.059	0.000	0.000	0.000	85.366		85.366	123.501		123.501	0.000	0.000	0.000	0.000	0.000	0.000	208.866	0.000	208.866	0.193	
Property Claims Tribunal	05500	10.000	0.000	0.000	0.000	0.000	0.000	0.000	10.000		10.000	0.000	0.000	0.000	0.000	0.000	0.000	10.000	0.000	10.000	0.000	
Governance	06700	40.000			0.000	2.100		2.100	37.900		37.900							40.000	0.000	40.000	0.000	
Ministerial Capacity Bldg.	06750	20.000	15.000		15.000	5.000		5.000	0.000		0.000	0.000	0.000	0.000	0.000	0.000	0.000	20.000	0.000	20.000	0.000	
Banking System Modernizations	08000	30.000	0.900		0.900	0.000		0.000	0.000	0.000	0.000	29.100	0.000	29.100			0.000	30.000	0.000	30.000	0.000	
Human Rights	09500	15.625	1.940		1.940	1.485		1.485	12.200		12.200	0.000	0.000	0.000	0.000	0.000	0.000	15.625	0.000	15.625	0.000	
Education	06300	101.908	9.500		9.500	80.779	-0.017	80.763	11.629		11.629	0.000	0.000	0.000	0.000	0.000	0.000	101.908	(0.017)	101.891	0.017	
Civic Programs	06600	10.000	0.000	0.000	0.000	10.000	0.000	10.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000		10.000		10.000	0.000	
USAID Administrative Expenses	99991	36.000				36.000		36.000										36.000	0.000	36.000	0.000	
Administrative Expenses for CPA Successor	99992	184.000																184.000		184.000	0.000	06/13/05: Apportioned via 632(a) \$184M to State D&CP account for follow-on to CPA operating costs, per FY04 supp language.
GRAND TOTAL		18,448.950	13,395.014	-1.694	13,393.320	2,983.1	-4.700	2,978.4	1,352.593	(5.112)	1,347.481	39.100	0.000	39.100	10.000	0.000	10.000	18,341.952	(11.506)	18,330.446	118.504	

NOTE: TOTALS MAY NOT ADD DUE TO ROUNDING

Total includes \$4.95 million transferred-in from the Economic Support Fund (ESF) for the Marla Ruzicka War Victims Fund as required in P.L. 109-102.

Total includes \$5.0 million transferred-in from the Economic Support Fund (ESF) for the Marla Ruzicka War Victims Fund as required in P.L. 109-234.

IRAQI FUNDS OBLIGATED FOR RECONSTRUCTION ACTIVITY BY CPA

During the Coalition Provisional Authority (CPA) period, many reconstruction projects were funded by these Iraqi funds:

- *Seized funds* were former Iraqi regime monies confiscated by Coalition forces.
- *Vested funds* were Iraqi funds in U.S. banks that were frozen by executive order, vested in the U.S. Department of Treasury, and authorized for use to benefit the people of Iraq.
- The *Development Fund for Iraq* (DFI) was created by United Nations (UN) Security Council Resolution 1483 (UNSCR 1483). Proceeds from Iraqi oil sales, repatriated assets from the United States and other nations, and deposits from unencumbered Oil-for-Food (OFF) funds were all to be deposited in the DFI and managed by CPA.

This appendix responds to Section 3001 (i)(l)(d) of P.L. 108-106 on reporting of “foreign [Iraqi] assets seized or frozen.”

SEIZED FUNDS

Coalition military forces seized nearly \$927.22 million from the former regime. Current Defense Finance and Accounting Service (DFAS) accounting systems show that \$914.54 million was obligated, and \$904.74 million (nearly 99% of the obligated amount) was expended, as of March 31, 2008. U.S. Army accounting officials have not reconciled or fully audited the totals for seized funds. Most seized assets were used for:

- non-ministry repairs of Iraqi infrastructure and humanitarian assistance
- Iraqi ministry operations
- Brigade Commander’s Discretionary Fund fuel products (gasoline and liquid propane) for the Iraqi civilian population

For a detailed list of seized funds program expenditures, see Table G-1.

SEIZED FUNDS, AS OF 3/31/2008 (\$ MILLIONS)

PROGRAM	COMMITMENTS	OBLIGATIONS	DISBURSEMENTS
Stipend Pay	\$30.84	\$30.84	\$30.84
Salaries – Iraqi National Army	.16	0.00	0.00
Non-ministry Repair	339.88	334.89	325.12
Gasoline and Liquid Propane	90.00	87.19	87.19
Brigade Commander’s Discretionary Fund	198.40	198.40	198.40
Ministry Operations	267.22	262.73	262.73
MANPACK Buyback Program	.72	.49	.46
Total	\$927.22	\$914.54	\$904.74

Source: DFAS, response to SIGIR data call, April 10, 2008.
Note: Numbers are affected by rounding.

TABLE G-1

VESTED FUNDS

In response to a UN resolution passed after the first Gulf War, the United States froze Iraqi assets (UNSCR 661, August 1990; Presidential Executive Order 12817, October 23, 1992). On March 20, 2003, Presidential Executive Order 13290 authorized the use of these funds to benefit the people of Iraq. As of March 31, 2008, the obligated \$1.69 billion was virtually expended (99.8%), according to accounting records provided by DFAS. Vested funds were used primarily for:

- Iraqi civil servant salaries, pensions, and individual relief payments
- Iraqi ministry operations
- non-ministry repairs, reconstruction, and humanitarian assistance

For a detailed list of expenditures from vested funds, see Table G-2.

DEVELOPMENT FUND FOR IRAQ

In May 2003, the DFI was created to serve as the primary financial vehicle for channeling revenue from Iraqi oil sales, unencumbered OFF deposits, and repatriated Iraqi assets to the relief and reconstruction of Iraq.

DFI TRANSITION SUB-ACCOUNT

On June 15, 2004, the Iraqi Minister of Finance designated the U.S. mission to administer and make payments on those DFI contracts:

- entered into before June 28, 2004
- not secured by a letter of credit
- under the limit of \$800 million

This initial limit was intended as a first step toward financing continuity for these contracts because their overall liability substantially exceeded this amount. The Ministry of Finance increased the amount provided to the DFI transi-

VESTED FUNDS, AS OF 3/31/2008 (\$ MILLIONS)

PROGRAM	COMMITMENTS	OBLIGATIONS	DISBURSEMENTS
Salaries	\$4.65	\$0.00	\$0.00
Salaries Emergency Payments	78.83	78.83	78.83
Salaries Regular Payments Iraqi Civil Servants/Other	1,006.45	1,006.45	1,006.38
Salaries Regular Payments Pension	99.51	99.51	99.51
Other Salaries: Specialized Workers	.14	0.13	0.13
Repair/Reconstruction/Humanitarian Assistance	8.52	0.00	0.00
Non-ministry Repair	122.91	122.91	121.50
Emergency Projects, Less than \$200,000	2.47	2.47	2.47
Mobile Radios (Emergency)	15.80	15.80	15.42
Fire Stations	1.09	1.09	1.09
Hospital Generators	8.20	8.20	8.20
Ministry	17.66	0.00	0.00
Ministry Operations	357.90	357.90	356.82
Total	\$1,724.13	\$1,693.29	\$1,690.35

Source: DFAS, response to SIGIR data call, April 10, 2008.
Note: Numbers are affected by rounding.

TABLE G-2

tion sub-account to meet contract obligations at his discretion.

Joint Contracting Command-Iraq/Afghanistan's (JCC-I/A's) contract for administration over the DFI sub-account expired on December 31, 2007. On December 30, 2007, JCC-I/A requested that the Joint Area Support Group (JASG) transfer all remaining DFI cash to the GOI. On March 19, 2008, 100% of the approximately \$24.46 million in cash funds held at the U.S. Embassy vault were electronically transferred to the designated GOI account. Additionally, payment packages totaling \$53.14 million were presented to the GOI's Ministry of Finance for payment. The DFI sub-account assets include a bank balance and cash balance. As of March 31, 2008, the DFI bank balance is \$124.6 million, and the DFI cash balance is zero, according to JASG.

Table G-3 provides additional details for the DFI fund status and balance of assets as of March 31, 2008.

IRAQI FUNDS FOR RECONSTRUCTION: DATA CLARIFICATION

SIGIR compiled data on Iraqi funds for reconstruction from DFAS, JASG, and JCC-I/A. SIGIR did not review or audit the processes, controls, or systems in place at the providing agency or organization. SIGIR accepted the data provided and believes that the presentation of Iraqi funds in this Report is a reasonable compilation of the status of Iraqi reconstruction funding through March 31, 2008 (unless an alternative date is noted).

DFI SUB-ACCOUNT FUND STATUS, AS OF 3/31/2008 (\$ MILLIONS)

DFI SUB-ACCOUNT SOURCES OF FUNDS	BANK	CASH
Beginning Balance	\$800.0	\$217.7
New Income Additional IIG Funds	2,000.0	
Transfer Seized/Vested	21.8	
Interest Earned	5.3	
Total Funding	\$2,827.1	\$217.7
DFI SUB-ACCOUNT USES OF FUNDS	BANK	CASH
Total Funding	\$2,827.1	\$217.7
Less: Allocated and Paid	2,702.5	217.7
DFI Balance	\$124.6	\$0.0

Source: Joint Area Support Group, response to SIGIR data call, April 2, 2008.
Note: Numbers are affected by rounding.

TABLE G-3

COMPLETED SIGIR AUDITS

This appendix contains a list of completed audits on Iraq reconstruction activities from the Special Inspector General for Iraq Reconstruction (SIGIR). Table H-1 lists all SIGIR audits completed. Table H-2 shows the status of SIGIR audit recommendations, as of April 30, 2008.

ALL COMPLETED AUDITS BY SIGIR AS OF APRIL 30, 2008

REPORT NUMBER	MONTH/YEAR ISSUED	REPORT TITLE
08-017	4/08	Transferring Reconstruction Projects to the Government of Iraq: Some Progress Made but Further Improvements Needed to Avoid Waste
08-016	4/08	U.S. Anticorruption Efforts in Iraq: Progress Made in Implementing Revised Management Plan
08-015	4/08	Interim Analysis of Iraqi Security Force Information Provided by the Department of Defense Report, <i>Measuring Stability and Security in Iraq</i>
08-014	4/08	Progress on Recommended Improvements to Contract Administration for the Iraqi Police Training Program
08-013	4/08	Interim Report on Iraq Reconstruction Contract Terminations
08-012	3/08	Attestation to Development Fund for Iraq Cash in the Possession of the Joint Area Support Group-Central
08-011	4/08	Outcome, Cost, and Oversight of Electricity-sector Reconstruction Contract with Perini Corporation
08-010	1/08	Outcome, Cost, and Oversight of Iraq Reconstruction Contract W914NS-04-D-0006
08-009	1/08	Appropriate Award Fee Conversion Scales Can Enhance Incentive for Contractor Performance
08-008	1/08	U.S. Anticorruption Efforts in Iraq: Sustained Management Commitment Is a Key to Success
08-007	1/08	Efforts to Implement a Financial Management Information System in Iraq
08-006	1/08	Commander's Emergency Response Program in Iraq Funds Many Large-Scale Projects
08-005	1/08	Differences in Services and Fees for Management and Administration of Iraq Reconstruction Contracts
08-004	1/08	Outcome, Cost, and Oversight of Reconstruction of Taji Military Base and Baghdad Recruiting Center
08-003	10/07	Review of the Use of Contractors in Managing Iraq Relief and Reconstruction Projects
08-002	10/07	Logistics Civil Augmentation Program Task Orders 130 and 151: Program Management, Reimbursement, and Transition
08-001	10/07	Interim Report on Efforts and Further Actions Needed To Implement a Financial Management Information System in Iraq
07-016	10/07	Interim Review of DynCorp International, LLC, Spending Under Its Contract for the Iraqi Police Training Program
07-015	10/07	Review of Effectiveness of the Provincial Reconstruction Team Program in Iraq
07-014	7/07	Status of the Provincial Reconstruction Team Program Expansion in Iraq

ALL COMPLETED AUDITS BY SIGIR AS OF APRIL 30, 2008

REPORT NUMBER	MONTH/YEAR ISSUED	REPORT TITLE
07-013	4/07	Sustainment of the Advanced First Responder Network (Restricted Distribution)
07-012	4/07	Review of Iraq Relief and Reconstruction Fund Unmatched Disbursements at the Department of State
07-011	10/07	Controls Over Unliquidated Obligations in the Iraq Relief and Reconstruction Fund
07-010	10/07	Agency Management of the Closeout Process for Iraq Relief and Reconstruction Fund Contracts
07-009	7/07	Review of Bechtel's Spending Under Its Phase II Iraq Reconstruction Contract
07-008	7/07	Fact Sheet on the Roles and Responsibilities of U.S. Government Organizations Conducting IRRF-funded Reconstruction Activities
07-007	7/07	Status of U.S. Government Anticorruption Efforts in Iraq
07-006	4/07	Management of the Commander's Emergency Response Program in Iraq for Fiscal Year 2006
07-005	7/07	Fact Sheet on Sources and Uses of U.S. Funding Provided in Fiscal Year 2006 for Iraq Relief and Reconstruction
07-004	7/07	Transferring Iraq Relief and Reconstruction Fund Capital Projects to the Government of Iraq
07-003	7/07	Cost-to-Complete Reporting for Iraq Reconstruction Projects
07-002	4/07	Status of the Advanced First Responder Network
07-001	6/07	Logistics Civil Augmentation Program Task Order 130: Requirements Validation, Government Oversight, and Contractor Performance
06-045	1/07	Status of Ministerial Capacity Development in Iraq
06-044	1/07	Fact Sheet on Major U.S. Contractors' Security Costs Related to Iraq Relief and Reconstruction Fund Contracting Activities
06-043	1/07	Review of Iraq Relief and Reconstruction Fund Unmatched Disbursements
06-042	1/07	Fact Sheet on Major U.S. Contractors' Security Costs Related to IRRF Fund Contracting Activities (Restricted – Limited Distribution)
06-040	1/07	Improper Obligations Using the Iraq Relief and Reconstruction Fund (IRRF 2)
06-039	1/07	Review of USAID/Bechtel National, Inc., Property Management Controls for Contract SPU-C-00-04-00001-00
06-038	9/06	Unclassified Summary of SIGIR's Review of Efforts To Increase Iraq's Capability To Protect Its Energy Infrastructure
06-037	9/06	Interim Audit Report on Improper Obligations Using the Iraq Relief and Reconstruction Fund (IRRF 2)
06-036	1/07	Follow-up on SIGIR Recommendations Concerning the Development Fund for Iraq (DFI)
06-035	10/06	Interim Audit Report on Inappropriate Use of Proprietary Data Markings by the Logistics Civil Augmentation Program (LOGCAP) Contractor
06-034	10/06	Status of the Provincial Reconstruction Team Program in Iraq
06-033	10/06	Iraqi Security Forces: Weapons Provided by the U.S. Department of Defense Using the Iraq Relief and Reconstruction Fund
06-032	10/06	Iraqi Security Forces: Review of Plans To Implement Logistics Capabilities
06-031	10/06	Management of the Iraqi Interim Government Fund
06-030	1/07	Status of Medical Equipment and Other Non-Construction Items Purchase for Primary Healthcare Centers
06-029	1/07	Review of DynCorp International, LLC, Contract Number S-LMAQM-04-C-0030, Task Order 0338, for the Iraqi Police Training Program Support

ALL COMPLETED AUDITS BY SIGIR AS OF APRIL 30, 2008

REPORT NUMBER	MONTH/YEAR ISSUED	REPORT TITLE
06-028	10/06	Review of Administrative Task Orders for Iraq Reconstruction Contracts
06-026	7/06	Review of the U.S. Agency for International Development's Management of the Basrah Children's Hospital Project
06-025	7/06	Review of the Medical Equipment Purchased for the Primary Healthcare Centers Associated with Parsons Global Services, Inc., Contract Number W914NS-04-D-0006
06-024	7/06	Joint Cash Count: Iraq National Weapons Card Program
06-023	7/06	Changes in Iraq Relief and Reconstruction Fund Program Activities—January through March 2006
06-021	7/06	Joint Survey of the U.S. Embassy-Iraq's Anticorruption Program
06-020	7/06	Review of the Advanced First Responder Network
06-019	7/06	Review of the Use of Definization Requirements for Contracts Supporting Reconstruction in Iraq
06-018	7/06	Survey of the Status of Funding for Iraq Programs Allocated to the Department of State's Bureau of International Narcotics and Law Enforcement Affairs as of December 31, 2005
06-017	7/06	Transition of Iraq Relief and Reconstruction Fund Projects to the Iraqi Government
06-016	4/06	Interim Audit Report on the Review of the Equipment Purchased for Primary Healthcare Centers Associated with Parsons Global Services, Contract Number W914NS-04-D-0006
06-015	4/06	Iraqi Armed Forces Seized Assets Fund: Review of Contracts and Financial Documents
06-014	7/06	Review of Efforts To Increase Iraq's Capability To Protect Its Energy Infrastructure (Classified)
06-013	4/06	Briefing to the International Advisory and Monitoring Board for Iraq: Management Controls over the Development Fund for Iraq
06-012	4/06	Development Fund for Iraq—Cash Accountability Review: Joint Area Support Group-Central/Falluja
06-011	4/06	Management of the Primary Healthcare Centers Construction Projects
06-010	4/06	Review of the Multi-National Security Transition Command-Iraq Reconciliation of the Iraqi Armed Forces Seized Assets Fund
06-009	4/06	Review of Task Force Shield Programs
06-008	4/06	Development Fund for Iraq—Cash Accountability Review: Joint Area Support Group-Central
06-007	4/06	U.S. Agency for International Development: Management of the Transfer of Iraq Relief and Reconstruction Fund Projects to the Iraqi Government
06-006	4/06	Multi-National Security Transition Command-Iraq Management of the Transfer of Iraq Relief and Reconstruction Fund Projects to the Iraqi Government
06-005	4/06	Follow-up on Recommendations Made in SIGIR Audit Reports Related to Management and Control of the Development Fund for Iraq
06-004	4/06	Changes in Iraq Relief and Reconstruction Fund Program Activities October through December 2005
06-003	4/06	Review of Data Entry and General Controls in the Collecting and Reporting of the Iraq Relief and Reconstruction Fund
06-002	2/06	Prompt Payment Act: Analysis of Expenditures Made from the Iraq Relief and Reconstruction Fund
06-001	4/06	Management of Iraq Relief and Reconstruction Fund Program: The Evolution of the Iraq Reconstruction Management System
05-029	1/06	Challenges Faced In Carrying Out Iraq Relief and Reconstruction Fund Activities

ALL COMPLETED AUDITS BY SIGIR AS OF APRIL 30, 2008

REPORT NUMBER	MONTH/YEAR ISSUED	REPORT TITLE
05-028	1/06	GRD-PCO Management of the Transfer of IRRF-funded Assets to the Iraqi Government
05-027	1/06	Methodologies for Reporting Cost-to-Complete Estimates
05-026	1/06	Fact Sheet on the Use of the \$50 Million Appropriation To Support the Management and Reporting of the Iraq Relief and Reconstruction Fund
05-025	1/06	Management of the Commander's Emergency Response Program for Fiscal Year 2005
05-024	1/06	Management of the Mansuria Electrical Reconstruction Project
05-023	1/06	Management of Rapid Regional Response Program Contracts in South-Central Iraq
05-022	10/05	Managing Sustainment for Iraq Relief and Reconstruction Fund Programs
05-021	10/05	Management of Iraq Relief and Reconstruction Fund Programs: Cost-to-Complete Estimate Reporting
05-020	10/05	Management of the Contracts, Grant, and Micro-Purchases Used To Rehabilitate the Karbala Library
05-019	9/05	Attestation Engagement Report Concerning the Award of Non-Competitive Contract DACA63-03-D-0005 to Kellogg, Brown and Root Services, Inc.
05-018	10/05	Management of Iraq Relief and Reconstruction Program: Acquisition of Armored Vehicles Purchased through Contract W914NS-05-M-1189
05-017	10/05	Award Fee Process for Contractors Involved In Iraq Reconstruction
05-016	10/05	Management of the Contracts and Grants Used To Construct and Operate the Babylon Police Academy
05-015	10/05	Management of Rapid Regional Response Program Grants in South-Central Iraq
05-014	10/05	Management of Commander's Emergency Response Program for Fiscal Year 2004
05-013	9/05	Controls over Equipment Acquired by Security Contractors
05-012	7/05	Policies and Procedures Used for Iraq Relief and Reconstruction Fund Project Management - Construction Quality Assurance
05-011	7/05	Cost-to-Complete Estimates and Financial Reporting for the Management of the Iraq Relief and Reconstruction Fund
05-010	7/05	Interim Briefing to the Project and Contracting Office-Iraq and the Joint Contracting Command-Iraq on the Audit of the Award Fee Process
05-009	7/05	Reconciliation of Reporting Differences of the Source of Funds Used on Contracts After June 28, 2004
05-008	4/05	Administration of Contracts Funded by the Development Fund for Iraq
05-007	4/05	Administration of Iraq Relief and Reconstruction Fund Contract Files
05-006	4/05	Control of Cash Provided to South-Central Iraq
05-005	4/05	Compliance with Contract No. W91150-04-C-0003 Awarded to Aegis Defense Services Limited
05-004	1/05	Oversight of Funds Provided to the Iraqi Ministries through the National Budget Process
05-003	11/04	Task Order 0044 of the Logistics Civilian Augmentation Program III Contract
05-002	10/04	Accountability and Control of Materiel Assets of the Coalition Provisional Authority in Kuwait
05-001	10/04	Coalition Provisional Authority Control of Appropriated Funds
04-013	7/04	Coalition Provisional Authority's Contracting Processes Leading Up To and Including Contract Award

ALL COMPLETED AUDITS BY SIGIR AS OF APRIL 30, 2008

REPORT NUMBER	MONTH/YEAR ISSUED	REPORT TITLE
04-011	7/04	Audit of the Accountability and Control of Materiel Assets of the Coalition Provisional Authority in Baghdad
04-009	7/04	Coalition Provisional Authority Comptroller Cash Management Controls over the Development Fund for Iraq
04-008	7/04	Coalition Provisional Authority Control over Seized and Vested Assets
04-007	7/04	Oil For Food Cash Controls for the Office of Project Coordination in Erbil, Iraq
04-006	7/04	Corporate Governance for Contractors Performing Iraq Reconstruction Efforts
04-005	7/04	Award of Sector Design-Build Construction Contracts
04-004	7/04	Task Orders Awarded by the Air Force Center for Environmental Excellence in Support of the Coalition Provisional Authority
04-003	6/04	Federal Deployment Center Forward Operations at the Kuwait Hilton
04-002	6/04	Management of Personnel Assigned to the Coalition Provisional Authority in Baghdad, Iraq
04-001	6/04	Coalition Provisional Authority Coordination of Donated Funds
Total number of audits: 115		

TABLE H-1

STATUS OF SIGIR AUDIT RECOMMENDATIONS AS OF APRIL 30, 2008

REPORT	REPORT TITLE	MONTH/YEAR ISSUED	RECOMMENDATIONS		
			TOTAL	CLOSED	IN-PROCESS
08-017	Transferring Reconstruction Projects to the Government of Iraq: Some Progress Made but Further Improvements Needed to Avoid Waste	4/08	4	0	4
08-016	U.S. Anticorruption Efforts in Iraq: Progress Made in Implementing Revised Management Plan	4/08	0	0	0
08-015	Interim Analysis of Iraqi Security Force Information Provided by the Department of Defense Report, <i>Measuring Stability and Security in Iraq</i>	4/08	0	0	0
08-014	Progress on Recommended Improvements to Contract Administration for the Iraqi Police Training Program	4/08	0	0	0
08-013	Interim Report on Iraq Reconstruction Contract Terminations	4/08	0	0	0
08-012	Attestation to Development Fund for Iraq Cash in the Possession of the Joint Area Support Group-Central	3/08	0	0	0
08-011	Outcome, Cost, and Oversight of Electricity-sector Reconstruction Contract with Perini Corporation	4/08	1	0	1
08-010	Outcome, Cost, and Oversight of Iraq Reconstruction Contract W914NS-04-D-0006	1/08	0	0	0
08-009	Appropriate Award Fee Conversion Scales Can Enhance Incentive for Contractor Performance	1/08	0	0	0
08-008	U.S. Anticorruption Efforts in Iraq: Sustained Management Commitment Is a Key to Success	1/08	0	0	0
08-007	Efforts To Implement a Financial Management Information System in Iraq	1/08	0	0	0
08-006	Commander's Emergency Response Program in Iraq Funds Many Large-Scale Projects	1/08	3	0	3
08-005	Differences in Services and Fees for Management and Administration of Iraq Reconstruction Contracts	1/08	1	0	1
08-004	Outcome, Cost, and Oversight of Reconstruction of Taji Military Base and Baghdad Recruiting Center	1/08	1	0	1
08-003	Review of the Use of Contractors in Managing Iraq Relief and Reconstruction Projects	10/07	0	0	0
08-002	Logistics Civil Augmentation Program Task Orders 130 and 151: Program Management, Reimbursement, and Transition	10/07	6	5	1
08-001	Interim Report on Efforts and Further Action Needed To Implement a Financial Management Information System in Iraq	10/07	3	0	3
07-016	Interim Review of DynCorp International, LLC, Spending Under Its Contract for the Iraqi Police Training Program	10/07	3	0	3
07-015	Review of the Effectiveness of the Provincial Reconstruction Team Program in Iraq	10/07	2	0	2
07-014	Status of the Provisional Reconstruction Team Program Expansion in Iraq	7/07	3	0	3
07-013	Sustainment of the Advanced First Responder Network (Restricted Distribution)	4/07	0	0	0
07-012	Review of Iraq Relief and Reconstruction Fund Unmatched Disbursements at the Department of State	4/07	0	0	0
07-011	Controls Over Unliquidated Obligations in the Iraq Relief and Reconstruction Fund	10/07	3	0	3
07-010	Agency Management of the Closeout Process for Iraq Relief and Reconstruction Fund Contracts	10/07	1	0	1
07-009	Review of Bechtel's Spending Under Its Phase II Iraq Reconstruction Contract	7/07	0	0	0
07-008	Fact Sheet on the Roles and Responsibilities of U.S. Government Organizations Conducting IRRF-funded Reconstruction Activities	7/07	0	0	0
07-007	Status of U.S. Government Anticorruption Efforts in Iraq	7/07	3	0	3
07-006	Management of the Commander's Emergency Response Program in Iraq for Fiscal Year 2006	4/07	3	1	2
07-005	Fact Sheet on Sources and Uses of U.S. Funding Provided in Fiscal Year 2006 for Iraq Relief and Reconstruction	7/07	0	0	0
07-004	Transferring Iraq Relief and Reconstruction Fund Capital Projects to the Government of Iraq	7/07	1	0	1
07-003	Cost-to-Complete Reporting for Iraq Reconstruction Projects	7/07	3	0	3

STATUS OF SIGIR AUDIT RECOMMENDATIONS AS OF APRIL 30, 2008

REPORT	REPORT TITLE	MONTH/YEAR ISSUED	RECOMMENDATIONS		
			TOTAL	CLOSED	IN-PROCESS
07-002	Status of the Advanced First Responder Network	4/07	0	0	0
07-001	Logistics Civil Augmentation Program Task Order 130: Requirements Validation, Government Oversight, and Contractor Performance	6/07	10	6	4
06-045	Status of Ministerial Capacity Development in Iraq	1/07	5	0	5
06-044	Fact Sheet on Major U.S. Contractors' Security Costs Related to Iraq Relief and Reconstruction Fund Contracting Activities	1/07	0	0	0
06-043	Review of Iraq Relief and Reconstruction Fund Unmatched Disbursements	1/07	0	0	0
06-042	Fact Sheet on Major U.S. Contractors' Security Costs Related to IRRF Fund Contracting Activities (Restricted/Limited Distribution)	1/07	0	0	0
06-040	Improper Obligations Using the Iraq Relief and Reconstruction Fund (IRRF 2)	1/07	0	0	0
06-039	Review of USAID/Bechtel National, Inc., Property Management Controls for Contract SPU-C-00-04-00001-00	1/07	0	0	0
06-038	Unclassified Summary of SIGIR's Review of Efforts To Increase Iraq's Capability To Protect Its Energy Infrastructure	9/06	0	0	0
06-037	Interim Audit Report on Improper Obligations Using the Iraq Relief and Reconstruction Fund (IRRF 2)	9/06	1	1	0
06-036	Follow-up on SIGIR Recommendations Concerning the Development Fund for Iraq (DFI)	1/07	0	0	0
06-035	Interim Audit Report on Inappropriate Use of Proprietary Data Markings by the Logistics Civil Augmentation Program (LOGCAP) Contractor	10/06	5	2	3
06-034	Status of the Provincial Reconstruction Team Program in Iraq	10/06	7	6	1
06-033	Iraqi Security Forces: Weapons Provided by the U.S. Department of Defense Using the Iraq Relief and Reconstruction Fund	10/06	4	0	4
06-032	Iraqi Security Forces: Review of Plans To Implement Logistics Capabilities	10/06	5	0	5
06-031	Management of the Iraqi Interim Government Fund	10/06	4	4	0
06-030	Status of Medical Equipment and Other Non-construction Items Purchased for Primary Healthcare Centers	1/07	4	4	0
06-029	Review of DynCorp International, LLC, Contract Number S-LMAQM-04-C-0030, Task Order 0338, for the Iraqi Police Training Program Support	1/07	10	8	2
06-028	Review of Administrative Task Orders for Iraq Reconstruction Contracts	10/06	3	3	0
06-026	Review of the U.S. Agency for International Development's Management of the Basrah Children's Hospital Project	7/06	6	6	0
06-025	Review of the Medical Equipment Purchased for the Primary Healthcare Centers Associated with Parsons Global Services, Inc., Contract Number W914NS-04-D-0006	7/06	7	7	0
06-024	Joint Cash Count: Iraq National Weapons Card Program	7/06	0	0	0
06-023	Changes in Iraq Relief and Reconstruction Fund Program Activities—January through March 2006	7/06	0	0	0
06-021	Joint Survey of the U.S. Embassy-Iraq's Anticorruption Program	7/06	14	2	12
06-020	Review of the Advanced First Responder Network Project	7/06	5	5	0
06-019	Review of the Use of Definitization Requirements for Contracts Supporting Reconstruction in Iraq	7/06	2	0	2
06-018	Survey of the Status of Funding for Iraq Programs Allocated to the Department of State's Bureau of International Narcotics and Law Enforcement Affairs as of December 31, 2005	7/06	3	0	3
06-017	Transition of Iraq Relief and Reconstruction Fund Projects to the Iraqi Government	7/06	6	0	6
06-016	Interim Audit Report on the Review of the Equipment Purchased for Primary Healthcare Centers Associated with Parsons Global Services, Contract Number W914NS-04-D-0006	4/06	0	0	0
06-015	Iraqi Armed Forces Seized Assets Fund: Review of Contracts and Financial Documents	4/06	4	4	0

STATUS OF SIGIR AUDIT RECOMMENDATIONS AS OF APRIL 30, 2008

REPORT	REPORT TITLE	MONTH/YEAR ISSUED	RECOMMENDATIONS		
			TOTAL	CLOSED	IN-PROCESS
06-014	Review of Efforts To Increase Iraq's Capability To Protect Its Energy Infrastructure (Classified)	7/06	7	0	7
06-013	Briefing to the International Advisory and Monitoring Board for Iraq: Management Controls Over the Development Fund for Iraq	4/06	0	0	0
06-012	Development Fund for Iraq—Cash Accountability Review: Joint Area Support Group-Central/Falluja	4/06	0	0	0
06-011	Management of the Primary Healthcare Centers Construction Projects	4/06	7	4	3
06-010	Review of the Multi-National Security Transition Command-Iraq Reconciliation of the Iraqi Armed Forces Seized Assets Fund	4/06	1	1	0
06-009	Review of Task Force Shield Programs	4/06	8	8	0
06-008	Development Fund for Iraq—Cash Accountability Review: Joint Area Support Group-Central	4/06	3	3	0
06-007	U.S. Agency for International Development: Management of the Transfer of Iraq Relief and Reconstruction Fund Projects to the Iraqi Government	4/06	1	1	0
06-006	Multi-National Security Transition Command-Iraq: Management of the Transfer of Iraq Relief and Reconstruction Fund Projects to the Iraqi Government	4/06	1	1	0
06-005	Follow-up on Recommendations Made in SIGIR Audit Reports Related to Management and Controls of the Development Fund for Iraq	4/06	0	0	0
06-004	Changes in Iraq Relief and Reconstruction Fund Program Activities October through December 2005	4/06	0	0	0
06-003	Review of Data Entry and General Controls in the Collecting and Reporting of the Iraq Relief and Reconstruction Fund	4/06	9	7	2
06-002	Prompt Payment Act: Analysis of Expenditures Made from the Iraq Relief and Reconstruction Fund	2/06	1	1	0
06-001	Management of Iraq Relief and Reconstruction Fund Program: The Evolution of the Iraq Reconstruction Management System	4/06	3	1	2
05-029	Challenges Faced in Carrying Out Iraq Relief and Reconstruction Fund Activities	1/06	0	0	0
05-028	GRD-PCO Management of the Transfer of IRRF-funded Assets to the Iraqi Government	1/06	1	1	0
05-027	Methodologies for Reporting Cost-to-Complete Estimates	1/06	14	12	2
05-026	Fact Sheet on the Use of the \$50 Million Appropriations To Support the Management and Reporting of the Iraq Relief and Reconstruction Fund	1/06	0	0	0
05-025	Management of the Commander's Emergency Response Program for Fiscal Year 2005	1/06	5	3	2
05-024	Management of the Mansuria Electrical Reconstruction Project	1/06	0	0	0
05-023	Management of Rapid Regional Response Program Contracts in South-Central Iraq	1/06	3	3	0
05-022	Managing Sustainment for Iraq Relief and Reconstruction Fund Programs	10/05	4	0	4
05-021	Management of Iraq Relief and Reconstruction Fund Programs: Cost-to-Complete Estimate Reporting	10/05	1	1	0
05-020	Management of the Contracts, Grant and Micro-Purchases Used to Rehabilitate the Karbala Library	10/05	7	7	0
05-019	Attestation Engagement Concerning the Award of Non-Competitive Contract DACA63-03-D-0005 to Kellogg, Brown and Root Services, Inc.	9/05	0	0	0
05-018	Acquisition of Armored Vehicles Purchased Through Contract W914NS-05-M-1189	10/05	5	3	2
05-017	Award Fee Process for Contractors Involved in Iraq Reconstruction	10/05	4	3	1
05-016	Management of the Contracts and Grants Used To Construct and Operate the Babylon Police Academy	10/05	6	6	0
05-015	Management of Rapid Response Program Grants in South-Central Iraq	10/05	10	10	0
05-014	Management of Commander's Emergency Response Program for Fiscal Year 2004	10/05	0	0	0
05-013	Controls Over Equipment Acquired by Security Contracts	9/05	0	0	0

STATUS OF SIGIR AUDIT RECOMMENDATIONS AS OF APRIL 30, 2008

REPORT	REPORT TITLE	MONTH/YEAR ISSUED	RECOMMENDATIONS		
			TOTAL	CLOSED	IN-PROCESS
05-012	Policies and Procedures Used for Iraq Relief and Reconstruction Fund Project Management - Construction Quality Assurance	7/05	0	0	0
05-011	Cost-to-Complete Estimates and Financial Reporting for the Management of the Iraq Relief and Reconstruction Fund	7/05	5	5	0
05-010	Interim Briefing to the Project and Contracting Office-Iraq and the Joint Contracting Command-Iraq on the Audit of the Award Fee Process	7/05	7	4	3
05-009	Reconciliation of Reporting Differences of the Source of Funds Used on Contracts After June 28, 2004	7/05	0	0	0
05-008	Administration of Contracts Funded by the Development Fund for Iraq	4/05	6	6	0
05-007	Administration of Iraq Relief and Reconstruction Fund Contract Files	4/05	7	7	0
05-006	Control of Cash Provided to South-Central Iraq	4/05	8	8	0
05-005	Compliance with Contract No. W91150-04-C-0003 Awarded to Aegis Defence Services Limited	4/05	7	7	0
05-004	Oversight of Funds Provided to the Iraqi Ministries through the National Budget Process	1/05	0	0	0
05-003	Task Order 0044 of the Logistics Civilian Augmentation Program III Contract	11/04	0	0	0
05-002	Accountability and Control of Materiel Assets of the Coalition Provisional Authority in Kuwait	10/04	5	5	0
05-001	Coalition Provisional Authority Control of Appropriated Funds	10/04	0	0	0
04-013	Coalition Provisional Authority Contracting Processes Leading Up To and Including Contract Award	7/04	1	1	0
04-011	Audit of the Accountability and Control of Materiel Assets of the Coalition Provisional Authority in Baghdad	7/04	4	4	0
04-009	Coalition Provisional Authority Comptroller Cash Management Controls Over the Development Fund for Iraq	7/04	5	5	0
04-008	Coalition Provisional Authority Control Over Seized and Vested Assets	7/04	3	3	0
04-007	Oil for Food Cash Controls for the Office of Project Coordination in Erbil, Iraq	7/04	1	1	0
04-006	Corporate Governance for Contractors Performing Iraq Reconstruction Efforts	7/04	0	0	0
04-005	Award Sector Design-Build Construction Contracts	7/04	0	0	0
04-004	Task Orders Awarded by the Air Force Center for Environmental Excellence in Support of the Coalition Provisional Authority	7/04	3	3	0
04-003	Federal Deployment Center Forward Operations at the Kuwait Hilton	6/04	8	8	0
04-002	Management of Personnel Assigned to the Coalition Provisional Authority in Baghdad, Iraq	6/04	0	0	0
04-001	Coalition Provisional Authority Coordination of Donated Funds	6/04	3	3	0
Total			320	210	105

TABLE H-2

COMPLETED SIGIR INSPECTIONS

This appendix contains a list of completed inspections on Iraq reconstruction activities by the Special Inspector General for Iraq Reconstruction (SIGIR), as of March 31, 2008.

COMPLETED SIGIR INSPECTIONS (AS OF MARCH 31, 2008)

PROJECT NAME	PROVINCE	BUDGETED TOTAL COST (THOUSANDS)	EXECUTING AGENCY	CONTRACTOR	GRD REGION
Nassriya Water Treatment Plant	Nassriya	\$277,000	GRD	FluorAMEC	South
Repair of the Al-Ghazaliyah G-6 Sewage Lift Station	Baghdad	\$329	GRD	Local	Central
Kurdistan Ministry of Interior Complex	Erbil	\$7,400	GRN	Tigris (Turkey)	North
Sarvaran Primary School	Erbil	\$694	GRN	Local	North
Binaslaw Middle School	Erbil	\$602	GRN	Local	North
Nassriya Prison Expansion	Nassriya	\$6,263	GRS	Local	South
Nassriya Prison Follow-up	Nassriya	\$15,523	GRS	Local	South
Al Escandrona School	Baghdad	\$ 86.6	GRD	Local	Central
Rehabilitation of the Mansour Pump Station	Baghdad	\$ 123	GRD	Local	Central
Mahalla 824 Sewer Collapse Project	Baghdad	\$ 629	GRD	Local	Central
Iraqi Army Facilities Located in Diyanah and Debecha	Erbil	\$ 9,300	AFCEE	Toltest, Inc.	North
Erbil Police Academy	Erbil	\$ 10,000 (U.S.)	GRN	Tigris Company	North
Repair of the Al-Ghazaliyah G-7 Sewage Lift Station	Baghdad	\$329	GRD	Local	Central
Bartilla Booster Pump Station Repair	Ninewa	\$417	GRN	Local	North
Bartilla New Road Paving	Ninewa	\$148	GRN	Local	North
Showairrej to Tak Harb Road Paving	Ninewa	\$1,439	GRN	Local	North
Right Bank Drinking Water Treatment Plant	Ninewa	\$1,714	GRN	Local	North
Mosul Dam	Ninewa	\$27,000	GRD	Washington International/Black and Veatch	North
Qudas Power Plant Turbine Restoration Project and Qudas Power Plant Expansion Project	Baghdad	\$160,000	GRD	URUK Engineering Services and the Baghdad Company for Gas Turbines LTD Joint Venture/Fluor AMEC, LLC	Central
Al Qana'at Raw Water Pump Station	Baghdad	\$4,230	GRC	Comet Company	Central
Al Rasheed Brigade Set	Baghdad	\$64,010	AFCEE	Tetra Tech, Inc.	Central
Iraqi C-130 Base	Baghdad	\$30,800	AFCEE	Toltest, Inc.	Central
Iraqi Ministry of Defense Building	Babylon	\$31,460	MNSTC-I	Laguna Construction Company, Inc.	Central

PROJECT NAME	PROVINCE	BUDGETED TOTAL COST (THOUSANDS)	EXECUTING AGENCY	CONTRACTOR	GRD REGION
Doura Power Station Units 5 and 6	Baghdad	\$90,800	GRD	Bechtel National, Inc.	Central
Al Basrah Oil Terminal (ABOT) (5 projects)	Basrah	\$3,045	GRC	Parsons	South
Military Base, Tallil	Thi-Qar	\$108,590	AFCEE	Weston	South
Military Base Upgrades, Tallil	Thi-Qar	\$10,511	AFCEE	Weston	South
Recruiting Center, Hillah	Babylon	\$1,824	AFCEE	Weston	South
Iraqi Civil Defense HQ, Baghdad	Baghdad	\$3,000	GRC	Parsons	Central
Bab Shams Police Station, Mosul	Ninewa	\$353	GRN	Local	North
Gaugli-Ashur Police Station, Mosul	Ninewa	\$881	GRN	Local	North
Maternity and Pediatric Hospital	Erbil	\$6,831	GRN	Local	North
BIAP 12 Standby 06 Power	Baghdad	\$11,792	USAID	Bechtel	Central
West BIAP Special Forces Barracks	Baghdad	\$5,205	GRC	Local	Central
Al Alwaiya Maternity Hospital	Baghdad	\$1,986	GRD	Parsons/Local	Central
Al Alwaiya Children's Hospital	Baghdad	\$1,288	GRD	Parsons/Local	Central
Dahuk Rehabilitation Center	Dahuk	\$5,634	GRD	Biltek	North
Al Kasik Water Storage Tanks	Ninewa	\$4,900	AFCEE	AMEC	North
Al Kasik Waste Water Treatment Plant	Ninewa	\$2,700	AFCEE	Shaw	North
51st Brigade Iraqi Army Barracks	Babylon	\$999	GRD	Local	South
Al Hillah Police Firing Range	Babylon	\$434	GRD	Local	South
402nd Battalion Iraqi Army Headquarters Barracks	Babylon	\$737	GRD	Local	South
Baghdad Police College, Task Order 06	Baghdad	\$42,909	GRD	Parsons	Central
Baghdad Police College, Task Order 29	Baghdad	\$29,345	GRD	Parsons	Central
Electrical Substation Sustainment-Al Hakamia	Basrah	\$5,677	GRD	Perini Corporation	South
Electrical Substation Sustainment-Hamdan	Basrah	\$5,719	GRD	Perini Corporation	South
Electrical Substation Sustainment-Al Kaffat	Basrah	\$5,438	GRD	Perini Corporation	South

PROJECT NAME	PROVINCE	BUDGETED TOTAL COST (THOUSANDS)	EXECUTING AGENCY	CONTRACTOR	GRD REGION
Electrical Substation Sustainment-Al Serajii	Basrah	\$5,718	GRD	Perini Corporation	South
Electrical Substation Sustainment-Shat al Arab	Basrah	\$5,724	GRD	Perini Corporation	South
Courthouse-New Al Karkh-Baghdad	Baghdad	\$2,230	GRD	Foreign	Central
Thi-Qar Village Road Segment 3	Thi-Qar	\$1,440	GRD	Foreign	South
Ibn Al Bitar Hospital – Critical Care Unit	Baghdad	\$580	GRD	Foreign	Central
Baghdad Municipal Solid Waste Landfill Facility	Baghdad	\$28,800	GRD	Fluor AMEC	Central
Police Training Academy – Al Kut	Wassit	\$22,900	GRD	ECCI	North
Ninewa Provincial Police Headquarters	Ninewa	\$1,000	GRD	Foreign	North
11 kVA Substation Feeder	Ninewa	\$1,220	GRD	Foreign	North
Baghdad Police College (Academy)	Baghdad	\$73,000	GRD	Parsons	Central
Kirkuk to Baiji Pipeline	Tameem	\$3,445	Multiple	Multiple	North
Baghdad Railway Station Rehabilitation	Baghdad	\$6,385	GRD-PCO	Foreign	Central
Military Base – 609th ING	Thi-Qar	\$7,634	GRD	Foreign	South
Muthanna Village Roads Segment 4	Muthanna	\$2,888	GRD-PCO	Foreign	South
Prison Facility – Nassriya	Thi-Qar	\$49,087	GRD-PCO	Parsons Global Services	South
Fire Station–Nassriya	Thi-Qar	\$627	GRD-PCO	Foreign	South
Police Station–Safwan - IHP 404	Basrah	\$2,472	GRD-PCO	Foreign	South
Basrah International Airport-Air Side Supply	Basrah	\$580.5	GRD-PCO	Reyam Ltd.	South
Basrah International Airport-Terminal and Tower	Basrah	\$5,045	GRD-PCO	NANA Pacific	South
Umm Qasr Water Supply Canal	Basrah	\$15,600	GRD-PCO	Washington International	South
Riyadh Canal Crossing	Tameem	\$635.5	GRD-PCO	PIJV	North
Zegeton Fatah Canal Crossing	Tameem	\$658.1	GRD-PCO	PIJV	North
Hillah SWAT Facility	Babylon	\$2,219	GRD	Foreign	South
Seif Sa'ad Police Station	Babylon	\$153	GRD	Foreign	South
Border Post-As Sul #37 - Bnawasuta-Issawa	Sulaymaniyah	\$272	GRD	Parsons Delaware, Inc.	North
Border Post-As Sul #29 - Kuralau Bnaw-Azmik	Sulaymaniyah	\$275	GRD	Parsons Delaware, Inc.	North

PROJECT NAME	PROVINCE	BUDGETED TOTAL COST (THOUSANDS)	EXECUTING AGENCY	CONTRACTOR	GRD REGION
Border Post-As Sul #20 - Marwa	Sulaymaniyah	\$272	GRD	Parsons Delaware, Inc.	North
Border Post-As Sul #23 - Bargurd-Safrah	Sulaymaniyah	\$272	GRD	Parsons Delaware, Inc.	North
Military Base Umm Qasr-Ammo Supply Point	Basrah	\$253	GRD	Foreign	South
Operation Center and Security	Basrah	\$1,175	GRD	Foreign	South
Port of Umm Qasr Security Upgrades	Basrah	\$3,747	GRD	Foreign	South
Project Phoenix-Restore Qudas Gas Turbines	Baghdad	\$11,391	PCO	Fluor AMEC	Central
Al Hillah Police Academy-CN-W914NS-04-C-9046	Babylon	\$9,135	JCC-I/A	SBIG Logistics & Technical Services	South
Kerbala Library	Kerbala	\$1,294	CPA (South Central)	Global Business Group	South
Al Wahda Water Treatment Plant	Baghdad	\$4,712	PCO	Fluor AMEC	Central
Al Wathba Water Treatment Plant	Baghdad	\$8,698	PCO	Fluor AMEC	Central
Al Nahrwan Water Supply Project	Baghdad	\$348	GRD	Foreign	South
Al Sumelat Water Network	Baghdad	\$764	PCO	SIMA International	Central
Al Hakamia Substation	Basrah	\$5,934	PCO	Perini Corporation	South
Hamdan Substation	Basrah	\$5,001	PCO	Perini Corporation	South
Al Kaffat Substation	Basrah	\$5,934	PCO	Perini Corporation	South
Al Seraji Substation	Basrah	\$5,709	PCO	Perini Corporation	South
Shat al Arab Substation	Basrah	\$5,298	PCO	Perini Corporation	South
Al Fathah Pipe Crossing	Tameem	\$29,715	PCO	PIJV	North
Kirkuk Canal Crossing	Tameem	\$2,088	PCO	PIJV	North
Al Fathah River Crossing Tie-ins	Tameem	\$8,156	PCO	PIJV	North
Al Balda Police Station	Babylon	\$135	GRD	Foreign	South
Al Hillah Maternity and Children's Hospital	Babylon	\$7,414	PCO	Parsons Global Services	South
Al Imam Primary Care Center	Babylon	\$533	PCO	Parsons Delaware, Inc.	South
Babil Railway Station	Babylon	\$274	PCO	Foreign	South

PROJECT NAME	PROVINCE	BUDGETED TOTAL COST (THOUSANDS)	EXECUTING AGENCY	CONTRACTOR	GRD REGION
Mosul Airport – ATC Tower Rehab	Ninewa	\$10,329	GRD	Foreign	North
Ninewa Village Roads Segment 3	Ninewa	\$920	GRD	Foreign	North
Ainkawa Fire Station	Erbil	\$1,392	GRD	Parsons Global Services, Inc.	North
Erbil City Transformers	Erbil	\$3,372	GRD	Washington International, Inc.	North
Sheile Primary School	Dahuk	\$401	GRD	Foreign	North
Zakho-Military Academy	Dahuk	\$5,591	GRD	Foreign	North
PHC Type A at Shiqaq Hai Musalla	Tameem	\$608	GRD	Parsons Delaware, Inc.	North
PHC Type A at Hai Alhajjaj	Tameem	\$608	GRD	Parsons Delaware, Inc.	North
PHC Type A at Hai Alasra Wa Al Mafqooden	Tameem	\$648	GRD	Parsons Delaware, Inc.	North
PHC Type A at Hai Al Wasity	Tameem	\$648	GRD	Parsons Delaware, Inc.	North
PHC Type B at Hai Tis'een	Tameem	\$734	GRD	Parsons Delaware, Inc.	North
New Second Brigade Base	Tameem	\$114,000	AFCEE	Environmental Chemical Corporation	North
Aviation Base Building	Tameem	\$13,200	AFCEE	Environmental Chemical Corporation	North



SUSPENSIONS AND DEBARMENTS

Since December 2005, SIGIR and its partner agencies have worked closely with the Army Legal Service Agency's Procurement Fraud Branch to suspend and debar contractors for fraud or corruption within the Army, including those involving Iraq reconstruction or Army support contracts in Iraq and Afghanistan. These cases arise as the result of criminal indictments filed in federal district courts and allegations of contractor irresponsibility that require fact-based examination by the Army's Suspension and Debarment Official.

In June 2003, DoD designated the Department of the Army as the executive agent for contracting support to the Coalition Provisional Authority. As a result, the Army's Suspension and Debarment Authority leads the effort to ensure the integrity of contractors performing these contracts. The goal of this program is to ensure that these contracts are awarded to, and performed by, contractors who are honest and ethical and who have the ability to successfully perform this

important work. The Procurement Fraud Branch has also taken a leading role within the Army and at joint contracting organizations to train contracting officers to aid in the prevention and early detection of contractor fraud in Iraq reconstruction and support contracts.

The large number of suspension actions taken by the Army Suspension and Debarment official in the first quarter of 2008 can be attributed principally to the large number of affiliates suspended in conjunction with the indictment of Terry Hall on November 20, 2007. As a result of Mr. Hall's indictment, the Procurement Fraud Branch was able to identify 11 affiliated companies and individuals that Mr. Hall was able to control—either directly or indirectly—as a result of his business relationships. All 11 were subsequently suspended from contracting with the U.S. government. For information on specific actions by the Army Suspension and Debarment Official, see Table J-1.

NAME	POSITION	SUSPENSION AND DEBARMENT ACTION TAKEN	REASON FOR ACTION	LOSS TO GOVERNMENT	CASE STATUS
Powell, Glenn Allen	LOGCAP Contractor Employee	Suspended, 9/17/2005; proposed for debarment, 12/13/2005; debarred, 2/16/2006	Bribery of Government Official	\$113,000	Awarded contract to KBR subcontractor under LOGCAP III contract in exchange for 20% kickback of contract price. Employer unaware of actions. On 8/19/2005, pled guilty to a two-count criminal information charging him with fraud. Case Closed.
DXB International	LOGCAP Subcontractor	Suspended, 7/25/2005; proposed for debarment, 7/25/2005; debarred, 9/29/2005	Allegations of Failure To Perform a Contract	\$41,311,936.00	Failure to perform a contract for the delivery of ice to Army troops in Iraq. Case Closed.
Name Withheld	Employee - DXB International	Suspended, 7/25/2005; proposed for debarment, 7/25/2005	Allegations of Failure To Perform a Contract	See case status	SDO determined that debarment was not appropriate based on lack of substantiation of allegations. Case Closed.
Ludwig, Steven	Employee - DXB International	Suspended, 7/25/2005; proposed for debarment, 7/25/2005; debarred, 9/29/2005	Allegations of Failure To Perform a Contract	See case status for DXB International	Failure to perform a contract for the delivery of ice to Army troops in Iraq. Case Closed.
Jasmine International Trading and Service Company	Contractor - Area Support Group Kuwait	Proposed for debarment, 2/27/2006; debarred, 6/2/2006	Allegations of Bribery of Government Official	No known loss.	Provided payments to Army finance office personnel at Camp Arifjan, Kuwait, for expedition of payments due on Army contracts. Kuwaiti Company—no DoJ action. 9-month debarment. Case Closed.
Salem, Diaa Ahmen Abdul Latif	Director, Jasmine International Trading and Service Company	Proposed for debarment, 2/27/2006; debarred, 6/2/2006	Allegations of Bribery of Government Official	No known loss.	Provided payments to Army finance office personnel at Camp Arifjan, Kuwait, for expedition of payments due on Army contracts. Kuwaiti National—no DoJ action. 9-month debarment. Case Closed.
Eagle Global Logistics, Inc.	Subcontractor - LOGCAP III	Suspended, 2/27/2006; Administrative Compliance Agreement signed, 3/2/2006	Allegations of Violation of the False Claims Act; False Statements	See case status	Claimed surcharges for air-freight forwarding services of transport of U.S. military equipment between Dubai and Baghdad. Administrative compliance agreement signed with Army on 3/2/2006.
Cahill, Christopher Joseph	Employee - Eagle Global Logistics, Inc.	Suspended, 2/27/2006; proposed for debarment, 9/15/2006; debarred, 11/9/2006	False Claims Act; False Statements	See case status	Pled guilty to adding an illegal surcharge to government contracts while employed by a shipping company in the Middle East. Sentenced by the U.S. District Court, Central District of Illinois, to 30 months confinement, 2 years supervised release, and a \$10,000 fine. Case Closed.
Global Business Group S.R.L.	Contractor - CPA-SC	Suspended, 11/28/2005; proposed for debarment, 6/26/2007; debarred, 8/8/2007	Money Laundering; Bribery; Wire Fraud; Interstate Transport of Stolen Property; Conspiracy	\$2,982,610	Contractor based in Romania used by Philip H. Bloom to procure fraudulent contracts. Also doing business as Global Business Group Logistics, GBG Holdings, and GBF Logistics Division. Debarred for approximately 7 years and 4 months, ending on 11/28/2014. Case Closed.
Bloom, Philip H.	Owner, Global Business Group S.R.L.	Suspended, 11/28/2005; proposed for debarment, 6/26/2007; debarred, 8/8/2007	Money Laundering; Bribery; Wire Fraud; Interstate Transport of Stolen Property; Conspiracy	See case status for Global Business Group S.R.L.	Pled guilty to conspiracy, bribery, and money laundering on 3/10/2006 in U.S. District Court for the District of Columbia. Sentenced 2/16/2007 to 46 months confinement, 24 months supervised release, and (with co-conspirators) forfeiture of \$3,600,000. Debarred for a period of approximately 7 years and 4 months, ending on 11/28/2014. Case Closed.
Merkes, Steven	Former Contracting Officer—SOCEUR	Suspended, 1/24/2007; proposed for debarment, 8/15/2007; debarred, 9/27/2007	Acceptance of Illegal Gratuities	\$24,000.00	Accepted position with Global Business Group S.R.L. while a U.S. government employee. Agreed to provide GBG with assistance in receiving SOCOM contracts in Eastern Europe and Iraq. Sentenced 6/1/2007 to 12 months of confinement.
Stein, Robert J., Jr.	CPA-SC Civilian Comptroller and Funding Officer	Suspended, 12/2/2005; proposed for debarment, 7/2/2007; debarred, 8/16/2007	Allegations of Money Laundering; Bribery; Wrongful Conversion; Possession of Machine Gun; Non Registration of Weapon; Wire Fraud; Interstate Transport of Stolen Property; Conspiracy	\$434,348 plus \$69,620 worth of weapons	Pled guilty to conspiracy, money laundering, bribery, possession of a machine gun, and aiding/abetting in the U.S. District Court for D.C. Sentenced on 1/29/2007 to 9 years confinement, 36 months supervised release, and (with co-conspirators) forfeiture of \$3,600,000. Debarred for a period of approximately 7 years and 4 months, ending on 12/5/2014. Case Closed.

NAME	POSITION	SUSPENSION AND DEBARMENT ACTION TAKEN	REASON FOR ACTION	LOSS TO GOVERNMENT	CASE STATUS
Wheeler, Michael B., LTC, USAR	Civil Affairs Team Leader, 432nd CA BN, USA	Suspended, 12/7/2005	Allegations of Money Laundering; Bribery; Wrongful Conversion; Possession of Machine Gun; Non Registration of Weapon; Wire Fraud; Interstate Transport of Stolen Property; Conspiracy	\$100,000	Indicted 2/7/2007 in the U.S. District Court for the District of New Jersey. Awaiting Trial.
Harrison, Debra M., LTC, USAR	Assistant CPA-SC Comptroller and Funding Officer, 358th CA BDE, USA	Suspended, 12/20/2005	Allegations of Money Laundering; Bribery; Wrongful Conversion; Possession of Machine Gun; Non Registration of Weapon; Wire Fraud; Interstate Transport of Stolen Property; Conspiracy	\$330,000 plus assorted bribery gifts: weapons, airline tickets and a Cadillac Escalade	Indicted 2/7/2007 in the U.S. District Court for the District of New Jersey. Awaiting Trial.
Hopfengardner, Bruce D., LTC, USAR	Civil Affairs Advisor, Iraqi Police, Al-Hillah Iraq	Suspended, 7/19/2006; proposed for debarment, 8/8/2007; debarred 9/20/2007	Wire Fraud, Money Laundering, Interstate Transport of Stolen Property, Conspiracy, Wrongful Conversion	\$22,400 cash, \$3,121 investments, Harley-Davidson motorcycle, and GMC Yukon Denali	Pled guilty to conspiracy to commit money laundering and wire fraud 6/26/2007. Sentenced to 21 months of confinement, 36 months supervised release, \$144,500 fine, and (with co-conspirators) forfeiture of \$3,600,000. Case Closed.
Salam, Faheem Mousa	Contractor - MNSTC-I	Suspended, 4/13/2006; proposed for debarment, 4/13/2007; debarred, 6/28/2007	Attempted Bribery of Government Official	No known loss.	Accused of offering cash payments to Iraqi police officials in exchange for contracts to supply the Civilian Police Assistance Training Team, Multi-National Security Transition Command-Iraq, with 1,000 protective vests and other equipment. Sentenced 2/2/2007 to 36 months confinement, 24 months supervised release, 250 hours community service, and \$100 special assessment. Case Closed.
Faiq, Alwan	Contractor Employee - GRD Baghdad	Proposed for debarment, 6/20/2006; debarred, 12/28/2006	Allegations of Bribery, False Claims	No known loss.	Alleged attempted bribery of a USACE-GRD contracting officer in exchange for procurement-sensitive information and favorable treatment on future contracts. Case Closed.
Danube Engineering and General Contracting	Contractor - GRD Baghdad	Proposed for debarment, 6/20/2006; debarred, 12/28/2006	Allegations of Bribery, False Claims	No known loss.	Debarred based on unauthorized delegation of contract performance to a subcontractor resulting in attempted bribery of a contracting officer for procurement-sensitive information. Debarred for one year. Case Closed.
Qussay, Abdullah Hady	President, QHA Mechanical and Electrical Works	Proposed for debarment, 3/8/2007; debarred, 6/27/2007	Allegations of Bribery, False Claims	No known loss.	Accused of misrepresenting to USACE-GRD that he was a director of Danube Engineering and General Contracting. Case Closed.
QAH Mechanical and Electrical Works	Subcontractor, Baghdad, Iraq	Proposed for debarment, 3/8/2007; debarred, 6/27/2007	Allegations of Bribery, False Claims	No known loss.	Debarred based on affiliation with Mr. Abdullah H. Qussay. Case Closed.
Dan Trading and Contracting	Contractor, Kuwait	Proposed for debarment, 11/2005; debarred 1/12/2006	Allegations of Bribery and Illegal Gratuities	No known loss to the Government.	Debarred based on allegations of providing illegal gratuities to military personnel and overall lack of present responsibility. Exact date of Proposal for Debarment not known.
Amro Al Khadra	Manager and Director of Sales, Dan Trading	Proposed for debarment, 11/2005; debarred 1/12/2006	Allegations of Bribery and Illegal Gratuities	No known loss to the Government.	Debarred based on allegations of providing illegal gratuities to military personnel and overall lack of present responsibility. Exact date of Proposal for Debarment not known.
Robert Wiesemann, CW2, USA	Contracting Officer, Camp Arifjan, Kuwait	Proposed for debarment, 12/2005; debarred 3/6/2006	Allegations of Bribery and Illegal Gratuities	No known loss to the Government.	Debarred based on allegations of providing illegal gratuities to military personnel and overall lack of present responsibility. Exact date of Proposal for Debarment not known.
Zahed, Mohamed Abdel Latif	Contractor Employee (Linguist), Camp Victory, Iraq	Proposed for debarment, 2/9/2007	Allegations of False Claims	No known loss.	Contractor provided reimbursement of \$31,985. Current whereabouts unknown.

NAME	POSITION	SUSPENSION AND DEBARMENT ACTION TAKEN	REASON FOR ACTION	LOSS TO GOVERNMENT	CASE STATUS
Parsons Corporation, d/b/a Parsons Global Service, Inc.	Contractor, Iraq Reconstruction Projects	See case status	See case status	See case status	Show cause letter sent on 3/27/2007 to determine compliance with DFARS 203.7000, based on allegations made by SIGIR during congressional testimony and in audit reports. Response currently under review by SDO.
Moore, Keith, SFC, USA	Mayor, FOB Union III, Iraq, HUB, 2-77 FA	Proposed for debarment, 3/30/2007	Allegations of Bribery, Theft, Extortion	\$7,360	Allegedly accepted cash payments from contractors at FOB Union III in exchange for cash and personal items. Threatened to have contractors removed from FOB for failure to provide payments demanded.
Balisi, Anthony O., SSG, USA	Provost, FOB Union III, Iraq, HUB, 2-77 FA	Proposed for debarment, 3/30/2007	Allegations of Bribery, Theft, Extortion	Unknown	Allegedly accepted cash payments from contractors at FOB Union III in exchange for cash and personal items. Threatened to have contractors removed from FOB for failure to provide payments demanded.
Whiteford, Curtis G., COL (Retired) USA	Chief of Staff and Deputy Regional Advisor, CPA-SC, Al-Hillah, Iraq	Suspended, 3/30/2007	Allegations of Money Laundering; Bribery; Wrongful Conversion; Possession of Machine Gun; Non Registration of Weapon; Wire Fraud; Interstate Transport of Stolen Property; Conspiracy	Nissan 350z sports car, cash, airline tickets, jewelry, tactical gear, and an offer of employment with co-conspirator's company	Indicted 2/7/2007 in the U.S. District Court for the District of New Jersey. Awaiting Trial.
Pappen, Gheevarghese	Contracting Officer - ASG Kuwait	Suspended, 3/30/2006; proposed for debarment, 5/1/2007; debarred, 6/28/2007	Bribery of Government Official; Racketeering	Approx. \$28,900 in cash	Allegedly received approximately \$28,900 and attempted to receive an additional payment of approximately \$19,000 from a Kuwaiti national, for contracts to provide apartments in Kuwait City for Army personnel. Case Closed.
Seamans, Stephen Lowell	Employee, LOGCAP III Contractor	Suspended, 4/27/2006; proposed for debarment, 1/5/2007; debarred, 7/27/2007	Wire Fraud, Money Laundering	\$380,130	Sentenced 12/1/2006 to 12 months and 1 day confinement, 3 years supervised release, \$380,130 restitution, \$200 special assessment. Case Closed.
Name Withheld	Contractor, Camp Arifjan, KU	Proposed for debarment, 12/1/2006; proposed debarment terminated, 5/18/2007	Allegations of False Claims, False Statements	No known loss.	SDO determined that debarment was not appropriate based on lack of substantiation of allegations. Case Closed.
Green Valley Company	Contractor, Camp Arifjan, KU	Proposed for debarment, 12/1/2006; debarred, 5/18/2007	Allegations of False Claims, False Statements	Allegations of \$1,367,891 in false claims.	Fact-based debarment action based on substantiated allegations that contractor willfully caused the submission of false claims related to the removal of black/gray water from Camp Arifjan, Kuwait. Case Closed.
Name Withheld	Active Duty Army Officer	Suspended, 9/5/2006	Allegations of Offering To Disclose Contractor Bid, Proposal, and Source Selection Information and Soliciting Contractors for Illegal Gratuities.	\$27,103	Arrested 8/18/2006. Died 9/5/2006. Suspension terminated. Case Closed.
Barnes, Thomas Nelson	Contractor Employee, MNF-I	Suspended, 11/4/2005; proposed for debarment, 11/16/2006; debarred, 1/24/2007	Theft	Loss valued at less than \$1,000	Pled guilty to one count of theft of public property for improperly issuing badges to contractor employees resulting in unauthorized access to the International Zone, Baghdad. Sentenced 5/1/2006 to 30 days home confinement, 1 year supervised probation, and \$25 special assessment. Debarred for 4 years. Case Closed.
Lee Dynamics International	MNSTC-I Contractor	Suspended, 7/9/2007	Allegations of Bribery of Government Official and Money Laundering	Between \$11,400,000 and \$25,000,000 in government contracts	Fact-based suspension action based on information received from the International Contract Corruption Task Force. Alleged to have made payments to two contracting officers in exchange for the award of warehouse management contracts in support of the Iraqi police and armed forces.

NAME	POSITION	SUSPENSION AND DEBARMENT ACTION TAKEN	REASON FOR ACTION	LOSS TO GOVERNMENT	CASE STATUS
Lee Defense Services Corporation	Subcontractor and affiliated company, Lee Dynamics International	Suspended, 7/9/2007	Allegations of Bribery of Government Official and Money Laundering	No known loss.	Fact-based suspension action based on information received from the International Contract Corruption Task Force. Suspended as an affiliated company of Lee Dynamics International and Justin W. Lee.
George H. Lee	CEO and Chairman, Lee Dynamics International	Suspended, 7/9/2007	Allegations of Bribery of Government Official and Money Laundering	See entry for Lee Dynamics International	Fact-based suspension action based on information received from the International Contract Corruption Task Force.
Justin W. Lee	Consultant and Former Marketing Manager, Lee Dynamics International	Suspended, 7/9/2007	Allegations of Bribery of Government Official and Money Laundering	See entry for Lee Dynamics International	Fact-based suspension action based on information received from the International Contract Corruption Task Force.
Oai Lee	Agent, Lee Dynamics International	Suspended, 7/9/2007	Allegations of Bribery of Government Official and Money Laundering	See entry for Lee Dynamics International	Fact-based suspension action based on information received from the International Contract Corruption Task Force.
Rivard, John Allen, MAJ, USAR	Contracting Officer, LSA Anaconda, Iraq	Suspended, 8/10/2007; proposed for debarment, 11/27/2007; debarred, 1/14/2008	Allegations of Conflicts of Interest, Bribery, Bid-rigging, and False Official Statements	Unknown	Allegedly awarded \$8,000,000 in contracts for housing trailers at LSA Anaconda in return for gratuities from contractors.
Name Withheld	Former Finance Manager, Joint ASG, Baghdad, Iraq and President, RMI	Proposed for debarment, 9/10/2007	Allegations of Conflicts of Interest	Unknown	Fact-based proposal for debarment resulting from allegations that post-government employment restrictions for federal employees may have been violated. On January 31, 2008, the Army Suspension and Debarment Official determined that these allegations were unfounded, and the suspension was terminated. Case Closed.
Reviewer Management International Limited (RMI)	Contractor, JCC-II/A, Baghdad, Iraq	Proposed for debarment, 9/10/2007	Allegations of Conflicts of Interest	Allegedly awarded contracts valued at \$1,025,000	Fact-based proposal for debarment resulting from allegations that RMI received a government contract as a result of a violation of restrictions on post-government employment of federal employees. On January 31, 2008, the Army Suspension and Debarment Official determined that these allegations were unfounded, and the suspension was terminated. Case Closed.
Key, Austin, CPT, USA	COR, 10th Mountain Division, Victory Base Complex Regional Contracting Center, Iraq	Suspended, 8/27/2007	Allegations of Bribery	Accepted \$50,000 payment from CI - Seized by DCIS immediately after receipt. No loss to government.	Allegedly requested a \$125,000 payment from a contractor in return for safeguarding the company's interests. Accepted a \$50,000 payment from an informant in exchange for a promise of procurement-sensitive information. Taken into custody in New York, NY.
Cockerham, John L., MAJ, USA	Former Contracting Officer, Camp Arifjan, Kuwait	Suspended, 8/15/2007	Allegations of Bribery, Wire Fraud and Money Laundering	Approx. \$15,000,000.00 in payments from contractors in Kuwait	Indicted in WD TX on 7/27/2007 on allegations of bribery, money laundering, and wire fraud based on the award of multiple contracts for goods and services while deployed to Kuwait.
Cockerham, Melissa	Spouse, MAJ John Cockerham	Suspended, 8/15/2007	Allegations of Wire Fraud and Money Laundering	Unknown	Indicted in WD TX on 7/27/2007 on charges of money laundering and wire fraud. Allegedly received and concealed payments from contractors in Kuwait made as a result of the fraudulent contracts awarded by MAJ Cockerham.
Blake, Carolyn	Sister, MAJ John Cockerham	Suspended, 8/15/2007	Allegations of Wire Fraud and Money Laundering	Unknown	Indicted in WD TX on 7/27/2007 on charges of money laundering and wire fraud. Allegedly received and concealed payments from contractors in Kuwait made as a result of the fraudulent contracts awarded by MAJ Cockerham.
Name Withheld	Contractor Employee, IZ, Baghdad	Proposed for debarment, 9/14/2007; proposal for debarment terminated, 12/19/2007	Allegations of Violations of the Procurement Integrity Act	Unknown	Accused of obtaining information in violation of the Procurement Integrity Act to influence the award of convoy-security delivery orders. Determined to be presently responsible by Suspension and Debarment Official as a result of materials submitted for consideration in writing and at an oral hearing. Case Closed.

NAME	POSITION	SUSPENSION AND DEBARMENT ACTION TAKEN	REASON FOR ACTION	LOSS TO GOVERNMENT	CASE STATUS
Name Withheld	Private Military and Explosive Ordnance Disposal Contractor, MNSTC-I and JCC-I/A	See case status	See case status	See case status	Show cause letter sent on 9/14/2007 regarding allegations that the company received convoy security delivery orders as a result of misconduct by an employee of the company. On 1/16/2008 the Army Suspension and Debarment Official determined that the company is presently responsible and did not intend to take suspension and debarment action in this matter. Case closed.
Ward, Wallace	Employee, LOGCAP III Contractor	Suspended, 10/11/2007	Allegations of False Claims	Unknown	Allegations of preparing fraudulent DD 250 forms for contractors supplying fuel to Bagram AB, Afghanistan.
Sellman, James. N.	Employee, LOGCAP III Contractor	Suspended, 10/11/2007	Allegations of False Claims	Unknown	Allegations of preparing fraudulent DD 250 forms for contractors supplying fuel to Bagram AB, Afghanistan.
Crenshaw, Joseph, CW2, USA	COR, 10th Mountain Division, Victory Base Complex Regional Contracting Center, Iraq	Suspended, 12/3/2007	Allegations of Larceny and Bribery	Unknown	Allegedly received cash payments in return for escorting contractor fuel tankers into Camp Victory, Iraq, for the purpose of stealing the fuel.
Al Qabandi United Company WLL	Construction Materials Supplier, Camp Arifjan, Kuwait	See case status	See case status	See case status	Show cause letter sent on 12/31/2007 in response to allegations that the company delivered gravel to Camp Arifjan in inadequate amounts that failed to meet contract requirements. On March 12, 2008, the Army Suspension and Debarment Official determined that these allegations were unfounded. No suspension or debarment action was taken. Case Closed.
Insaat, Yuksel	JCC-I/A Prime Contractor and LOGCAP III Subcontractor	Proposed for debarment, 11/8/2007; Administrative Compliance Agreement, 2/6/2008	Allegations of False Claims	See case status	Contractor for construction of a barracks in Taji, Iraq, valued at \$19,800,000. After contract was terminated, contractor was accused of submitting numerous claims to the government in the amount of \$2,598,941, of which it is alleged that \$2,497,440 were false. Proposed for debarment by USAREUR Suspension and Debarment Official. Administrative Compliance Agreement entered on 2/6/2008.
AEY, Inc.	Supplier of 7.62 mm and other ammunition to the ANA and ANP via Army Sustainment Command contract W52P1J-07-D-0004	Suspended, 3/25/2008	Allegations of Product Substitution	Unknown	Allegedly provided 7.62x39mm ammunition of Chinese origin to CSTC-A for use by the Afghan National Army and Police in violation of DFARS 252.225-7007 after certifying that ammunition was of Hungarian origin.
Diveroli, Efram	Director, AEY, Inc.	Suspended, 3/25/2008	Allegations of Product Substitution	Unknown	Allegedly provided 7.62x39mm ammunition of Chinese origin to CSTC-A for use by the Afghan National Army and Police in violation of DFARS 252.225-7007 after certifying that ammunition was of Hungarian origin.
Peleti "Pete" Peleti, CWO, USA	HHC 25th ID, Camp Victory, Iraq	Suspended, 1/31/2007	Allegations of Bribery and Illegal Gratuities	Allegedly received payments valued at \$440,000.00 from contractors	Allegedly received cash payments in exchange for the award of food service supply contracts to a Kuwaiti based company.
Jesse D. Lane, Jr.	223rd Finance Detachment, CANG, Camp Victory, Iraq	Suspended, 7/2/2007	Allegations of Wire Fraud and Money Laundering and Theft	Approximately \$160,000.00 in kickbacks and unauthorized payments.	While deployed to Iraq, allegedly used civilian employment at USPO, California, to use the identities of military personnel to receive unauthorized payments from DFAS.
Jennifer Anjakos	223rd Finance Detachment, CANG, Camp Victory, Iraq	Suspended, 7/2/2007	Allegations of Wire Fraud and Money Laundering and Theft	Approximately \$40,000.00 in kickbacks and unauthorized payments.	While deployed to Iraq, allegedly used civilian employment at USPO, California, to use the identities of military personnel to receive unauthorized payments from DFAS.

NAME	POSITION	SUSPENSION AND DEBARMENT ACTION TAKEN	REASON FOR ACTION	LOSS TO GOVERNMENT	CASE STATUS
Lomeli L. Chavez	223rd Finance Detachment, CANG, Camp Victory, Iraq	Suspended, 7/12/2007	Allegations of Wire Fraud and Money Laundering and Theft	Approximately \$40,000.00 in kickbacks and unauthorized payments.	While deployed to Iraq, allegedly used civilian employment at USPO, California, to use the identities of military personnel to receive unauthorized payments from DFAS.
Derryl Hollier	223rd Finance Detachment, CANG, Camp Victory, Iraq	Suspended, 7/12/2007	Allegations of Wire Fraud and Money Laundering and Theft	Approximately \$40,000.00 in kickbacks and unauthorized payments.	While deployed to Iraq, allegedly used civilian employment at USPO, California, to use the identities of military personnel to receive unauthorized payments from DFAS.
Luis A. Lopez	223rd Finance Detachment, CANG, Camp Victory, Iraq	Suspended, 7/12/2007	Allegations of Wire Fraud and Money Laundering and Theft	Approximately \$40,000.00 in kickbacks and unauthorized payments.	While deployed to Iraq, allegedly used civilian employment at USPO, California, to use the identities of military personnel to receive unauthorized payments from DFAS.
Al Sawari General Trading and Contracting Company	Contractor, ASG Kuwait (Phones, A/C units)	Proposed for debarment, 1/18/2008; debarred, 3/13/2008	Allegations of Non-Performance of Contract Terms and Trafficking in Counterfeit Goods and Services	No Loss	Attempted to deliver 571 counterfeit Nokia cell phones to ASG-KU as part of 3 separate contracts. Phones determined to be counterfeit after DD 250 issues but before issue to units and payment to contractor.
Anthony J. Martin	Subcontract Manager, KBR, Kuwait	Suspended, 7/19/2007	Allegations of Bribery, Illegal Gratuities, and receipt of kickbacks	No known loss to the Government.	Allegedly awarded a subcontract to a Kuwaiti company after agreeing with its managing partner that he was going to receive \$50,240 for the award of the contract.
Kevin Andre Smoot	Managing Director, Eagle Global Logistics Services	Suspended, 8/8/2007	Allegations of False Statements, False Claims	Allegedly claimed \$1,141,097 in war risk surcharges	Allegedly falsely stated that \$1,141,097 in war risk surcharges billed by Eagle Global Logistics to KBR as part of a subcontract were legitimate.
Terry Hall	Owner/Manager, Freedom Consulting and Catering, U.S. Eagles Services and Total Government Allegiance	Suspended, 3/7/2008	Allegations of Bribery in Obtaining a Government Contract.	Unknown	Indicted on 11/20/2007 in the U.S. District Court for the District of Columbia on one count of Bribery, in violation of 18 U.S.C. § 201(b)(1)(A), as a result of alleged participation in a scheme to fraudulently award United States Government contracts to supply bottled water and other supplies and services to the United States military in Iraq and Kuwait.
Freedom Consulting and Catering Company WLL	Contractor, ACA, Camp Arifjan, Kuwait	Suspended, 3/7/2008	See notes	Unknown	Affiliate and Imputee of Terry Hall
U.S. Eagles Services Corporation	Contractor, ACA, Camp Arifjan, Kuwait	Suspended, 3/7/2008	See notes	Unknown	Affiliate and Imputee of Terry Hall
Total Government Allegiance	Contractor, ACA, Camp Arifjan, Kuwait	Suspended, 3/7/2008	See notes	Unknown	Affiliate and Imputee of Terry Hall
Bluebridge International Trading and Contracting Company, WLL	Contractor, ACA, Camp Arifjan, Kuwait	Suspended, 3/7/2008	See notes	Unknown	Affiliate and Imputee of Terry Hall, U.S. Eagles Services Corporation, Freedom Consulting and Catering, WLL and Total Government Allegiance

NAME	POSITION	SUSPENSION AND DEBARMENT ACTION TAKEN	REASON FOR ACTION	LOSS TO GOVERNMENT	CASE STATUS
Finbar J. Charles	Owner/manager, Freedom Consulting and Catering Company WLL, U.S. Eagles Services Corporation,	Suspended, 3/7/2008	See notes	Unknown	Affiliate and Imputee of Terry Hall
	Total Government Allegiance, Bluebridge International General Trading and Contracting Company, WLL and Trimedpro Project Management				
Trimedpro Project Management	Contractor, ACA, Camp Arifjan, Kuwait	Suspended, 3/7/2008	See notes	Unknown	Affiliate of Freedom Consulting and Catering Company WLL, U.S. Eagles Services Corporation, Total Government Allegiance, Bluebridge International General Trading and Contracting Company, WLL and Trimedpro Project Management
Dorothy Ellis	Contractor Employee, U.S. Eagles Services	Suspended, 3/7/2008	See notes	Unknown	Affiliate of U.S. Eagles Services
Richard Bruce	Contractor Employee, Total Government Allegiance	Suspended, 3/7/2008	See notes	Unknown	Affiliate of Total Government Allegiance
Maria Rosario Charles	Contractor Employee, U.S. Eagles Services	Suspended, 3/7/2008	See notes	Unknown	Affiliate of U.S. Eagles Services
Eddie Pressley	Contractor Employee, U.S. Eagles Services	Suspended, 3/7/2008	See notes	Unknown	Affiliate of U.S. Eagles Services
Tina Gayfield	Contractor Employee, Total Government Allegiance	Suspended, 3/7/2008	See notes	Unknown	Affiliate of Total Government Allegiance
Naji, Monther "Mike" Majeed	Sales Manager, Phoenix Construction, Camp Liberty, Iraq	Suspended, 3/13/2008	Allegations False Statements	Unknown	Allegedly submitted fraudulent applications for Common Access Cards, in violation of 18 U.S.C. § 1001(a)(3), False Statement.
Al Jabawi, Harith "Harry" Naji	Regional Coordinator, Joshua Construction, Camp Liberty, Iraq	Suspended, 3/13/2008	Allegations of False Statements	Unknown	Allegedly submitted fraudulent applications for Common Access Cards, in violation of 18 U.S.C. § 1001(a)(3), False Statement.
Phoenix Construction	Contractor, VBC RCC, Iraq	Suspended, 3/13/2008	See notes	Unknown	Affiliate and Imputee of H. Naji and M. Naji
Joshua Construction	Contractor, VBC RCC, Iraq	Suspended, 3/13/2008	See notes	Unknown	Affiliate and Imputee of H. Naji and M. Naji

TABLE J-1

DETAILED SUMMARY OF OTHER AGENCY OVERSIGHT

This appendix provides summaries of the audits listed in Section 4. All information provided is current as of March 31, 2008.

OTHER AGENCY AUDITS

DEPARTMENT OF DEFENSE OFFICE OF INSPECTOR GENERAL

The Department of Defense (DoD) continues to face many challenges in the Global War on Terror (GWOT). The DoD Office of Inspector General (DoD OIG) has identified priorities based on those challenges and has responded by expanding its coverage of GWOT operations and presence in Southwest Asia. As the DoD continues its effort to win the GWOT, DoD OIG will stay focused on issues important to accomplish the mission and ensure that the DoD makes efficient use of its resources to support the war fighter. DoD OIG support to DoD involves a complex operational environment that includes changing requirements and the need for rapid and focused responses to challenging issues. As a result, DoD OIG established an Office for Strategic Plans and Operations for GWOT. The new component will focus on the Global War on Terror and other high-value, high-visibility assessment missions as assigned.

DoD OIG has field offices in Qatar, Iraq, Kuwait, and Afghanistan, which enhances its ability to provide audit, inspection, and investigative support to DoD operations in support to GWOT. In addition, DoD OIG has assigned more than 200 personnel to its ongoing coverage of GWOT-related projects and investigations.

The Defense Criminal Investigative Service (DCIS), the law enforcement arm of DoD OIG, continues its support to the Joint Terrorism Task Forces and Project Shield America activities. During this reporting period, DCIS had special agents in Baghdad and Kuwait to target fraud, bribery, kickbacks, and other corruption involving contracting. DoD OIG further coordinates the DoD GWOT oversight activities through the Southwest Asia Joint Planning Group. The group held its fourth meeting in February 2008.

On January 29, 2008, the DoD Inspector General testified before a closed session of the House Appropriations Defense Subcommittee on “Contracting in Iraq and Afghanistan and the DoD IG assessment of the controls and accountability of munitions in Iraq, Afghanistan, and Kuwait.” On March 11, 2008, the IG testified before the Senate Appropriations Committee on “The effectiveness of U.S. efforts to combat corruption, waste, fraud, and abuse in Iraq.”

Defense Criminal Investigative Service

The Defense Criminal Investigative Service (DCIS) continues to conduct criminal investigations in support of DoD GWOT efforts. In addition, the DCIS continues to address Southwest Asia Theater criminal activity through its offices in Southwest Asia; Wiesbaden, Germany; and CONUS investigations focusing on public corruption and fraud in the Southwest Asia Theater. Special agents will occasionally travel to the Middle East as necessary from Germany and the United States to further the DCIS investigative mission. In conjunction with DoD OIG’s

STATUS OF DCIS INVESTIGATIONS

INVESTIGATION STATUS	CONFLICT OF INTEREST	COUNTERFEIT	WEAPONS RECOVERY/ SECURITY	FALSE CLAIMS/ STATEMENTS	THEFT/DRUGS	BRIBERY/ CORRUPTION
Open	0	0	0	4	2	3
Closed	2	3	6	2	20	10
Totals	2	3	6	6	22	13

TABLE K-1

renewed emphasis on oversight of spending related to Iraq development, DCIS has continued to deploy special agents to Iraq and Kuwait and will deploy two special agents in Afghanistan beginning in summer 2008 to conduct investigations in support of DoD operations in the Southwest Asia Theater. Investigations will primarily involve procurement fraud and public corruption. Six-month rotational details to Iraq and Kuwait commenced in September 2006. In addition, an additional special agent has been temporarily deployed to Iraq to support a special cell investigating issues relating to weapons accountability.

DCIS currently has nine open investigations being worked jointly with SIGIR. DCIS has committed four special agents to support operations in Iraq and Kuwait. One case was closed during this period. For details on the DCIS investigations, see Table K-1.

COMPLETED AUDITS/REVIEWS**DoD Procurement Policy for Body Armor (D-2008-067, MARCH 31, 2008)**

The objective of this congressional request was to evaluate the procurement history and practices for body armor, and the effect that the Army's decision to ban the use of personally purchased body armor had on the safety of

service members. The Army and Marine Corps issued contracts and Federal Supply Schedule orders valued at more than \$5.2 billion for body armor components. The Federal Acquisition Regulation requires contracting organizations to maintain adequate contract documentation to provide a complete acquisition history. Specific information concerning testing and approval of first articles was not included in 13 of 28 Army contracts and orders reviewed, and contracting files were not maintained in 11 of 28 Army contracts to show why procurement decisions were made. As a result, DoD has no assurance that first articles produced under 13 of the 28 contracts and orders reviewed met the required standards, or that 11 of the 28 contracts were awarded based on informed procurement decisions. DoD OIG recommended that the Program Executive Office Soldier direct testing and evaluation of first articles for contract conformance before production on all contracts, update purchase descriptions, and document contractual actions for all body armor contracts. In addition, DoD OIG recommended that the U.S. Army Research, Development and Engineering Command ensure First Article Testing instructions are included in contracting documents when applicable, and document contractual actions. DoD OIG also

recommended that the Assistant Secretary of the Army (Acquisition, Logistics, and Technology) ensure proper use of non-DoD contracts to ensure that the contracts are in the best interest of the U.S. government.

Defense Hotline Allegations Concerning the Biometric Identification System for Access Omnibus Contract

(D-2008-064, MARCH 18, 2008)

The objective was to review the allegations made to the Defense Hotline concerning the acquisition of the Biometric Identification System for Access omnibus contract under the Army's Strategic Services Sourcing (S3) contract vehicle. Specifically, DoD OIG determined whether the allegations had merit and whether source selection procedures were conducted in compliance with federal and DoD policy. DoD OIG did not substantiate the allegations. After reviewing the technical evaluations, cost proposals, and the source selection documentation, DoD OIG determined that all of the bidding contractors were given a fair opportunity to compete. Additionally, no documentation was discovered substantiating that 10% of Sensor Technologies, Inc.'s employees directly supported the Biometrics Program Manager, and no documentation was provided that validated that Ideal Innovations Incorporated had insider relationships within the Program Management Office, that Ideal Innovations Incorporated employees had access to sensitive information, or that there were firewall problems.

Potable and Non-Potable Water Treatment in Iraq

(D-2008-060, MARCH 7, 2008)

The overall objective of the audit was to determine whether the processes for providing potable and nonpotable water to U.S. forces in Iraq were adequate. Senator Byron L. Dorgan asked DoD OIG to perform the audit. DoD OIG identified deficiencies in water operations at three contractor-operated facilities and two military-operated facilities, and in the oversight of those operations.

Contractors provided bottled drinking water and bulk water to U.S. forces; military water purification units provided only bulk water. From March 2004 to February 2006, the quality of water provided by contractors, through treatment or distribution at three of the sites DoD OIG visited, was not maintained in accordance with field water sanitary standards as specified by the Department of Army. Although required, the contractor did not maintain the quality of the water it distributed to point-of-use storage containers at Camp Ar Ramadi, Camp Q-West, and Camp Victory. Additionally, at Camp Q-West, the contractor improperly provided chlorinated wastewater from its Reverse Osmosis Water Purification Unit to personal hygiene facilities.

While DoD OIG reviewed water operations, from January 2004 through December 2006, the military processes for providing potable and nonpotable water did not always meet field water sanitary control and surveillance requirements as required by the Army. Specifically, operators of the military water production sites that DoD OIG visited were not performing all required quality control tests, nor did they maintain appropriate

production, storage, and distribution records.

Because of corrective actions taken, contractor processes for providing potable and nonpotable water were adequate as of November 2006 when internal quality control procedures and DoD oversight were in place to provide quality assurance for the processes of water production, production site storage, distribution, and storage at point-of-use facilities. However, military water purification units at LSA Anaconda and Camp Ali did not perform the required quality control tests and did not maintain appropriate records of water produced, stored, and issued during the period reviewed. Therefore, water suppliers exposed U.S. forces to unmonitored and potentially unsafe water.

Although there was no way to determine whether water provided by the contractors and military water purification units caused disease, contractors and military units responsible for water operations must always ensure that water provided to the forces meets all established standards and is safe to use.

DoD OIG recommended that the Commander, Multi-National Force-Iraq establish a water board made up of each major organization responsible for purification and oversight of water to serve as a forum for identifying and resolving problems as they arise and ensure that proper oversight is accomplished; and provide all in-bound military and civilian personnel written information that discusses the proper use of potable and nonpotable water.

DoD OIG also recommended that the Commander, Multi-National Corps-Iraq (MNC-I)

develop and maintain a comprehensive inventory of military water purification units operating in Iraq, a plan of action with milestones for conducting oversight and quality control visits, a comprehensive list of all contractor and military storage containers throughout Iraq, and publish instructions for maintaining oversight records. DoD OIG recommended the Commander, Defense Contract Management Agency-Iraq establish a process to collaborate and share information and results from water operation oversight efforts with the MNC-I Command Surgeon, Preventive Medicine.

Supplemental Funds Used for Medical Support for the Global War on Terror (D2008-059, MARCH 6, 2008)

The objective was to determine whether Global War on Terror (GWOT) supplemental funds for the pre- and post-deployment medical activities and medical backfill of deployed staff missions were properly justified and whether sufficient controls on their use were implemented. The Military Department Surgeons General did not consistently report obligations of GWOT supplemental funds by mission as required by the TRICARE Management Activity. The missions are Military Health System categories used by the TRICARE Management Agency to request, justify, and execute GWOT supplemental funds. Without accurate and consistent reporting of GWOT supplemental fund obligations, DoD has no assurance that the Military Health System used funds for the missions for which they were requested. Additionally, DoD cannot ensure that

the amounts reported in the FY 2006 Defense Health Program Cost of War report are accurate and complete.

DoD OIG recommended that the Assistant Secretary of Defense (Health Affairs) coordinate with personnel from the Military Department Surgeons General offices and Military Department financial management offices to determine the best solution for recording and reporting obligations of GWOT supplemental funds for the Military Health System by mission or other category deemed appropriate. The best solution should be coordinated with the steering group established by the Under Secretary of Defense (Comptroller)/Chief Financial Officer.

DoD OIG also recommended that the Assistant Secretary of Defense (Health Affairs) convene a working group to develop Military Health System guidance outlining policy and procedures for recording and reporting obligations of GWOT supplemental funds for the Military Health System.

Inspection Process of the Army Reset Program for Equipment for Units Returning from Operation Iraqi Freedom (D2008-024, JANUARY 18, 2008)

The objective was to examine the Army Reset Program for equipment of the units that return from Operation Iraqi Freedom and to determine the effectiveness of the vehicles' inspection process after their tour. The Army's technical inspection process for the reset of unit equipment returning from Operation Iraqi Freedom was generally effective. However, inconsisten-

cies occurred among redeploying units in the conduct of technical inspections, the granting of exemptions from automatic reset induction, and the reporting of reset equipment. This happened because guidance was contradictory on when and where units should perform technical inspections, nonexistent on exempting equipment from automatic reset induction, and insufficient on uniform reporting requirements for equipment undergoing the reset process.

As a result, approximately 35 units returning from Operation Iraqi Freedom in the coming years will not use a standard method for initiating repair or replacement. Items needing reset may be delayed in entering the national-level reset pool. Exempting equipment reduces availability and creates difficulties in the redistribution of equipment to higher priority units. Additionally, reset status reporting may not provide decision makers with complete and consistent information.

DoD OIG recommended that the Army Deputy Chief of Staff for Logistics establish clear policy that allows consistent application by Army units on when and where units will perform technical inspections; establish uniform reporting criteria to ensure that Army officials receive consistent equipment readiness information for monitoring progress during the reset process; and establish policy directing units to seek approval from the U.S. Army Materiel Command for equipment exemptions from the Automatic Reset Induction list.

Review of Investigative Documentation Associated with the Fatality of a U.S. Army Corporal during Convoy Operations in Iraq (IE-2008-001, JANUARY 4, 2008)

The Honorable F. James Sensenbrenner requested this DoD OIG review on behalf of the parents of the deceased soldier who was fatally wounded during a supply convoy operation in Iraq in July 2006. The review evaluated the parent's specific allegations regarding the incident and their concerns on various aspects of the investigative report. Based on our review of the Army Regulation 15-6 investigation, related documentation, and interviews, we concluded that the report was sufficient and factually described the incident.

ONGOING AUDITS

Marine Corps Implementation of the Urgent Universal Need Statement Process for Mine Resistant Ambush Protected Vehicles

(D2008-D000AE-0174.000, INITIATED MARCH 10, 2008)

The audit was requested by the Assistant Commandant of the Marine Corps in response to allegations of mismanagement regarding identification and fulfillment of a requirement of Mine Resistant Ambush Protected vehicles. The objective is to determine whether the Marine Corps decision making process responded appropriately and timely to Urgent Universal Need Statements submitted by field commanders for Mine Resistant Ambush Protected vehicles.

War Reserve Materiel Contract

(D2008-D000CK-0161.000, INITIATED FEBRUARY 26, 2008)

The objective is to review whether Air Force contracting officials managed and administered the DynCorp International War Reserve Materiel contract in accordance with federal and DoD contracting policies.

Internal Controls over Army, General Fund, Cash and Other Monetary Assets Held in Southwest Asia

(D2008-D000FP-0132.000, INITIATED FEBRUARY 25, 2008)

The objective is to review whether internal controls for Army, General Fund, Cash and Other Monetary Assets held in Southwest Asia are effectively designed and are operating to adequately safeguard, account, document, and report cash and other monetary assets.

Air Force Combat Search and Rescue Helicopter

(D2008-D000AB-0133.000, INITIATED FEBRUARY 19, 2008)

The objective is to determine whether changes to Combat Search and Rescue Helicopter Key Performance Parameters were made in accordance with applicable DoD and Air Force acquisition guidelines. Specifically, DoD OIG will determine whether Key Performance Parameters changes were properly designated and appropriately vetted through the Joint Requirements Oversight Council. In addition, DoD OIG will determine whether Key Performance Parameters changes

will affect Air Force special operations capabilities in the Global War on Terror.

Accountability of Munitions Provided to the Security Forces of Iraq, Phase II (PROJECT NO. D2008-D000IG-0141.000, INITIATED FEBRUARY 13, 2008)

DoD OIG began Phase II of the assessment immediately and addresses these three areas: (1) follow-up on the recommendations made during the initial assessment on munitions accountability and control to determine the status of implementation, (2) determine whether security assistance processes are responsive to Iraqi Security Forces equipment requirements. Specifically, DoD OIG will examine the organizational structure and processes used to execute security assistance programs during wartime operations and for Foreign Military Sales to Iraq and (3) assess whether the Iraqi Security Forces logistics sustainment base is being effectively developed. DoD OIG will examine the status and effectiveness of planning to develop a sustainable Iraqi logistics base.

Price Reasonableness for Contracts at U.S. Special Operations Command (D2008-D000CG-0123.000, INITIATED FEBRUARY 7, 2008)

The objective is to determine whether pricing of contracts at the U.S. Special Operations Command complied with Federal Acquisition Regulation requirements for determining price reasonableness.

Controls over the Contractor Common Access Card Life Cycle in Southwest Asia (D2007-D000LA-0199.002, INITIATED JANUARY 24, 2008)

The overall objective is to determine whether controls over Common Access Cards provided to contractors are in place and work as intended. Specifically, DoD OIG will determine whether DoD officials verify the continued need for contractors to possess Common Access Cards; revoke or recover Common Access Cards from contractors in accordance with DoD policies and procedures; and ensure the proper use of the Common Access Card by contractors.

Equipment Status of Forces Deployed in Support of Operation Iraqi Freedom (D2008-D000LQ-0111.000, INITIATED JANUARY 8, 2008)

The overall objective of this joint follow-up review is to determine whether forces deployed to Iraq, in support of Operation Iraqi Freedom, have the necessary equipment to accomplish their missions, in accordance with mission requirements. The review primarily focuses on both ground and air combat units, but will include the adequacy of pre-position equipment and the sustainability of combat support units. This review is being conducted jointly with the Multi-National Force-Iraq Inspector General's Office and possible representatives from the Multi-National Force-Iraq or Division Inspector General Offices.

Controls over the Reporting of Transportation Costs in Support of the Global War on Terror

**(D2008-D000FI-0083.000,
INITIATED DECEMBER 27, 2007)**

The objective is to evaluate the effectiveness of controls over the reporting of transportation costs related to Global War on Terror.

Defense Emergency Response Fund for the Global War on Terror

**(D2008-D000FE-0106.000,
INITIATED DECEMBER 19, 2007)**

The objective is to review whether the Defense Emergency Response Fund is used as intended, and whether the use of the funds complies with the Office of Management and Budget guidance. DoD OIG will also determine whether DoD has the ability to track the use of the Defense Emergency Response Fund.

Medical Equipment Used to Support Operations in Southwest Asia

**(D2008-D000LF-0093.000,
INITIATED NOVEMBER 28, 2007)**

The objective is to evaluate the internal controls over medical equipment used to support operations in Southwest Asia. Specifically, DoD OIG will determine whether controls are in place for acquiring mission-essential medical equipment and whether the recording and reporting of medical equipment are accurate and complete. The audit will focus on the inventory of initially deployed medical equipment and the mission essentiality and acquisition of medical equipment

needed to sustain current medical operations. DoD OIG will determine if medical equipment purchases were justified and whether medical equipment has been properly reported and recorded in asset accountability databases. This project is being performed in support of Operation Iraqi Freedom and Operation Enduring Freedom.

Expeditionary Fire Support System and Internally Transportable Vehicle Programs

**(D2008-D000AB-0091.000,
INITIATED NOVEMBER 27, 2007)**

DoD OIG initiated the audit in response to a request of the Chairman, Committee on Armed Services, U.S. Senate. The objective is to determine whether contract competition and program administration for the United States Marine Corps Expeditionary Fire Support System and Internally Transportable Vehicle are in accordance with the Federal Acquisition Regulation and supporting DoD guidance.

Security Over Radio Frequency Identification

**(D2008-D000AS-0044.000,
INITIATED OCTOBER 16, 2007)**

The overall objective is to determine whether DoD implemented security controls to protect radio frequency identification information. Specifically, DoD OIG will assess the implementation and effectiveness of those security controls over the information.

Small Arms Ammunition Fund Management in Support of the Global War on Terror

**(D2008-D000FJ-0014.000,
INITIATED OCTOBER 11, 2007)**

The objective is to determine whether the Military Departments properly managed small arms ammunition funds in support of GWOT. Specifically, DoD OIG will determine whether financial management officials fully supported and properly incurred obligations and expenditures. DoD OIG will also determine whether funds for small arms ammunition were accurately recorded in financial systems for reporting to the Office of the Secretary of Defense.

Contracts for Supplies Requiring Use of Radio Frequency Identification

**(D2008-D000AS-0022.000,
INITIATED OCTOBER 5, 2007)**

The objective is to determine whether DoD Components are complying with policies on radio frequency identification. Specifically, DoD OIG will determine whether DoD Components have prepared and implemented plans to use radio frequency identification. Additionally, DoD OIG will assess whether DoD contracts issued since January 1, 2005, include requirements for using passive and active radio frequency identification tags and whether contractors are complying with those requirements.

Payments for Transportation Using PowerTrack®

**(D2008-D000FJ-0006.000,
INITIATED SEPTEMBER 20, 2007)**

The objective is to determine whether DoD established adequate control procedures over transportation payments made using PowerTrack® and payments made to U.S. Bank for PowerTrack® services.

Internal Controls and Data Reliability in the Deployable Disbursing System

**(D2007-D000FL-0252.000,
INITIATED AUGUST 31, 2007)**

The objective is to determine whether internal controls over transactions processed through the Deployable Disbursing System are adequate to ensure the reliability of the data processed. The audit will include financial information processed by disbursing stations supporting GWOT, and DoD OIG will also follow up on work completed during our audit of “Internal Controls Over Out-of-Country Payments.”

Audit of the Management of Signals Intelligence Counterterrorism Analysts (PROJECT NUMBER D2007-DINT01-0092.003, INITIATED AUGUST 31, 2007)

The objective is to evaluate the management of signals intelligence counterterrorism analysts. Specifically, we will review the hiring/recruitment process, training programs, and work assignments of counterterrorism analysts. The review will include an assessment of the impact additional resources have had on the effectiveness of the National Security Agency counterterrorism mission since September 2001.

Summary of Issues Impacting Operations Iraqi and Enduring Freedom Reported by Major Oversight Organizations Beginning FY 2003 through FY 2007

(D2007-D000XA-0249.000, INITIATED AUGUST 22, 2007)

The objective is to summarize contract, funds management, and other accountability issues identified in audit reports and testimonies that discuss mission-critical support to Operations Iraqi and Enduring Freedom.

Defense Hotline Allegations Concerning Contracts Issued by U.S. Army TACOM Life Cycle Management Command to BAE Systems Land and Armaments, Ground Systems Division

(D2007-D000CK-0256.000, INITIATED AUGUST 17, 2007)

The objective is to review allegations to the Defense Hotline concerning contracts issued by U.S. Army TACOM Life Cycle Management Command to BAE Systems Land and Armaments, Ground Systems Division. Specifically, DoD OIG will determine whether contract award and administrative procedures were in compliance with federal and DoD policy. On March 21, 2008, DoD OIG issued a draft report and expects to publish the final report during the third quarter of FY 2008.

Controls over the Contractor Common Access Card Life Cycle

(D2007-D000LA-0199.001, INITIATED AUGUST 14, 2007)

The objective is to determine whether controls over Common Access Cards (CAC) provided to contractors are in place and work as intended. Specifically, DoD OIG will determine whether DoD officials issue CACs to contractors, verify the continued need for contractors to possess CACs, and revoke or recover CACs from contractors in accordance with DoD policies and procedures.

End-Use Monitoring of Defense Articles and Services Transferred to Foreign Customers

(D2007-D000LG-0228.000, INITIATED AUGUST 6, 2007)

The objective is to review the Golden Sentry Program, which monitors how foreign governments use U.S. defense articles and services, to determine whether the program records and controls transfers of sensitive arms effectively.

Accountability of Munitions Provided to the Security Forces of Iraq

(D2007-D000IG-0239.000, INITIATED JULY 27, 2007)

The objective is to determine whether accountability and controls over the distribution of conventional military arms and ammunition provided by the United States to the security forces of Iraq and Afghanistan are adequate. Specifically, DoD OIG will determine the effectiveness

and efficiency of DoD management of security, accountability and visibility, transportation, storage, contracting support, and host nation support for the distribution of conventional military arms and ammunition to these security forces. The draft report was published on March 17, 2008.

Procurement and Delivery of Joint Service Armor Protected Vehicles

**(D2007-D000CK-0230.000,
INITIATED JULY 13, 2007)**

The objective is to determine whether the Mine Resistant Ambush Protected vehicle program office is effectively procuring armored vehicles in accordance with the Federal Acquisition Regulation and DoD requirements. Specifically, DoD OIG will review the Mine Resistant Ambush Protected vehicle program administration to determine whether the Program Office is taking appropriate actions to accelerate vehicle delivery to users. In addition, DoD OIG will review the Services' requirements for the Mine Resistant Ambush Protected vehicle and High Mobility Multipurpose Wheeled Vehicles.

Funds Appropriated for Afghanistan and Iraq Processed Through the Foreign Military Trust Fund

**(D2007-D000FB-0198.000,
INITIATED JUNE 19, 2007)**

The objective is to determine whether funds appropriated for the security, reconstruction, and assistance of Afghanistan and Iraq and processed through the Foreign Military Sales Trust Fund are being properly managed. Specifically, DoD OIG will determine whether the transfer of appropriated funds from the Army's accounts into the Foreign Military Sales Trust Fund was properly authorized, accounted for, and used for the intended purpose. DoD OIG will also determine whether Foreign Military Financing funds granted to Afghanistan and Iraq are properly accounted for and used for their intended purpose. In addition, DoD OIG will determine whether the appropriated funds are properly reported in DoD financial reports.

Operations and Maintenance Funds Used for Global War on Terror Military Construction Contracts

**(D2007-D000CK-0201.000,
INITIATED JUNE 18, 2007)**

The objective is to determine whether DoD Components followed requirements for using operations and maintenance funds for GWOT military construction. Specifically, DoD OIG will evaluate whether DoD followed proper procedures for administering, executing, and reporting the use of operations and maintenance funds on GWOT military construction contracts.

Review of Intelligence Resources at the Joint Intelligence Task Force Combating Terrorism and Special Operations Command in Support of Operation Enduring Freedom and Operation Iraqi Freedom (PROJECT NUMBER D2007-DINT01-0092.001, INITIATED JUNE 14, 2007)

The objective is to examine intelligence missions and corresponding resources at both the Joint Intelligence Task Force Combating Terrorism and Special Operations Command to determine the sufficiency of those resources to accomplish their intelligence missions.

Review of Circumstances Surrounding the Death of a Reuters Employee in Iraq (PROJECT NO. 2007C003, INITIATED JUNE 13, 2007)

At the request of Ms. J. Gorelick, Reuters General Counsel, DoD OIG is reviewing the investigation into the death of a Reuters employee by U.S. Forces during an ambush in Iraq on August 28, 2005, to determine whether the Army properly investigated and reported the incident. DoD OIG has completed the field work and is drafting the report, which is expected to be issued in April 2008.

Marine Corps' Management of the Recovery and Reset Programs (D2007-D000LD-0129.000, INITIATED APRIL 13, 2007)

The objective is to determine the effectiveness of the Marine Corps' Recovery and Reset Programs for selected equipment. Specifically,

DoD OIG will review how the Marine Corps met its equipment requirements through the Reset and Recovery Programs, whether it effectively repaired or replaced selected equipment, and whether the Marine Corps used funds for their intended purpose.

Internal Controls over Air Force General Funds Cash and Other Monetary Assets (D2007-D000FD-0145.000, INITIATED MARCH 5, 2007)

The objective is to determine whether internal controls for Air Force General Funds Cash and Other Monetary Assets are effectively designed and operating to adequately safeguard, account for, and report Cash and Other Monetary Assets.

Internal Controls over Navy General Fund, Cash and Other Monetary Assets Held Outside the Continental United States (D2007-D000FN-0142.000, INITIATED FEBRUARY 2, 2007)

The objective is to determine whether internal controls for Department of the Navy, General Fund, Cash and Other Monetary Assets held outside of the CONUS are effectively designed and operating to adequately safeguard, record, account, and report Cash and Other Monetary Assets.

DoD Training for U.S. Ground Forces Supporting Operation Iraqi Freedom (D2007-D000LH-0108.000, INITIATED JANUARY 5, 2007)

The objective is to determine whether U.S.

ground forces supporting Operation Iraqi Freedom are receiving training necessary to meet operational requirements. Specifically, DoD OIG will determine whether requirements reflect the training necessary in the area of operation and verify whether ground forces receive required training. In addition, DoD OIG will determine whether training meets the needs of ground forces supporting Operation Iraqi Freedom. Phase I reviewed the use of observers and controllers in preparing Army units for deployment. The final report for Phase I was issued on December 28, 2007. In Phase II, DoD OIG reviewed equipment levels at Combat Training Centers and Mobilization Center. In Phase III, DoD OIG reviewed theater-specific training requirements and how that training was executed at Combat Training Centers. DoD OIG issued a draft report for Phase III on March 17, 2008 and expects to issue a final report in the third quarter of FY 2008.

Hiring Practices Used to Staff the Iraqi Provisional Authorities

**(D2007-D000LC-0051.000,
INITIATED DECEMBER 14, 2006)**

The objective is to evaluate the hiring practices that DoD used to staff personnel to the provisional authorities supporting the Iraqi government from April 2003 to June 2004. Specifically, the audit will determine the process DoD used to assign personnel to the Office of Reconstruction and Humanitarian Assistance and the Coalition Provisional Authority in Iraq.

DoD Use of GWOT Supplemental Funding Provided for Procurement and Research, Development, Test and Evaluation (D2006-D000AE-0241.000, INITIATED AUGUST 4, 2006)

The objective is to determine the adequacy of DoD financial controls over use of GWOT supplemental funding provided for procurement and research, development, test, and evaluation (RDT&E). DoD OIG will also determine whether the funds were placed on contracts and used for purposes stipulated in the congressionally approved supplemental funding for GWOT. Phase I reviewed the adequacy of Air Force financial controls over the use of GWOT supplemental funding provided for procurement and RDT&E. The final report for Phase I was issued on November 21, 2007. In Phase II, DoD OIG will determine whether management was effectively preparing the “DoD Supplemental and Cost of War Execution Report” for procurement and RDT&E. In Phase III, DoD OIG will review the adequacy of Army, Navy, Marine Corps, and Defense Agencies’ financial controls over the use of GWOT supplemental funding provided for procurement and RDT&E.

DoD/Department of Veterans Affairs (VA) Inspectors General Interagency Care Transition Project

**(DOD PROJECT D2006-DIPoE2-0137;
DVA PROJECT 2006-02857-HI-0400,
INITIATED, JULY 24, 2006)**

Requested by the Under Secretary of Defense for Personnel and Readiness, DoD and Depart-

ment of Veterans Affairs IGs are conducting this interagency evaluation of the care transition laws, regulations, and policies and will recommend process improvements to provide effective, transparent, and expeditious access to health care and other benefits when wounded service members are identified for separation or retirement. The draft report is anticipated to be released in April 2008 for management comments.

Conditional Acceptance and Production of the Army Medium Tactical Vehicles in Support of the Global War on Terror
(D2006-D000AE-0225.000,
INITIATED JULY 10, 2006)

The objective of Phase I was to determine whether the Army was adequately protecting the U.S. government's interest when it included conditional acceptance provisions in production contracts for the Family of Medium Tactical Vehicle Program. In addition, DoD OIG evaluated whether management was cost-effectively producing the Family of Medium Tactical Vehicles as funded in support of GWOT. In Phase II, DoD OIG determined the number of armored and unarmored medium tactical vehicles in Iraq and Afghanistan; how the Army determined its requirements for armored medium tactical vehicles; and how the Army determined its requirements for crew protection kits and why crew protection kit production lapsed. A final report was issued for Phase I on December 21, 2007. DoD OIG issued a draft report on Phase II on February 11, 2008, and expects to publish the final report during the third quarter of FY 2008.

Internal Controls Over Out-of-Country Payments

(D2006-D000FL-0208.000,
INITIATED MAY 23, 2006)

The objective is to determine whether internal controls over out-of-country payments supporting GWOT provide reasonable assurance that payments are properly supported and recorded. On February 11, 2008, DoD OIG issued a draft report and expects to publish the final report during the third quarter of FY 2008.

Export Controls Over Excess Defense Articles

(D2006-D000LG-0136.000,
INITIATED MARCH 1, 2006)

The objective is to assess the adequacy of controls over the transfer of excess Defense articles to foreign persons. Specifically, DoD OIG will determine whether transferred property was adequately demilitarized and controlled in accordance with the requirements of the Foreign Assistance Act of 1961 (Public Law 87-195), as amended, and the Arms Export Control Act of 1976 (Public Law 90-269), as amended. DoD OIG issued a draft report on March 14, 2008 and expects to issue a final report in the third quarter of FY 2008.

U.S. Government's Relationship with the Iraqi National Congress

(D2005-DINT01-0122,
INITIATED FEBRUARY 14, 2005)

The objective is to respond to direction from the House Appropriations Committee through the Office of the National Counterintelligence Execu-

tive to review the U.S. government's relationship with the Iraqi National Congress. On June 12, 2006, DoD OIG published a report on Phase One of the project. The report on Phase Two is expected to be published during the first quarter of FY 2008.

**Reach Back Support to Inspectors General of the Iraqi Security Forces (ISF)
(PROJECT NO. D2006-D1POE3-0038, DATE INITIATED NOT REPORTED)**

With the re-deployment of the two full-time DoD OIG advisors to the Multi-National Security Transition Command-Iraq (MNSTC-I) Transition Teams in Baghdad, DoD OIG maintained a reach-back cell to support the ISF Inspectors General.

To capture the lessons learned and best practices from his 40-month assignment assisting the Iraqi IGs, the senior advisor is producing a report (Project Number D2006-DIPOE3-0038.002) that suggests options that can be used to develop a viable, sustainable, effective IG system in emerging nations. Moreover, the report will recommend concepts, strategies, options, and practical applications that can be used in other "Stability, Security, Transition, and Reconstruction (SSTR)" operations where establishing a federal IG system may be appropriate in nation building missions. Complementing this effort, the reach-back cell is also completing the draft report, "Assessment of the DoD Support to the Iraqi Security Forces IG System" (Project Number D2006-DIPOE3-0038.001), which will chronicle the

progress in developing the inspectors general functions for the Ministries of Defense and Interior and the Iraqi Joint Headquarters and will recommend process improvements.

During this reporting period, the reach-back team partnered with the Joint Forces Command and participated in a working group process to develop an operational-level planning template for an integrated rule of law strategy in joint operations. The team described how an IG system (federal and military) can be a catalyst for promoting efficiency and ethical governance and for building a culture of transparency and accountability in emerging nations.

DEPARTMENT OF STATE OFFICE OF INSPECTOR GENERAL

Completed Audits

There were no completed audits related to Iraq for the quarter ending March 31, 2008.

Ongoing Audits

**Review of Procurement Competition:
New Embassy Compound Baghdad
(07AUD3034, INITIATED APRIL 2007)**

This audit is in the draft report stage. The objectives are to determine whether the New Embassy Compound contractors were awarded competitively and whether sole-source awards were justified.

Joint Review of Blackwater Contract for Worldwide Personal Protective Services (DOS OIG 08-AUD-3016; SIGIR 8019)

This audit is in the planning stage, and the objectives are being formulated.

Audit of Contract Administration, NEC Baghdad (08AUD30xx)

This audit is in the planning stage, and the objectives are being formulated.

Iraqi Special Immigrant Visa (SIV) Program (08 MERO3002)

This review is in the draft report state. The objectives are to evaluate the timeliness and equity of the various processing and qualification procedures and to evaluate whether the loss of consular fees adversely affects SIV work.

U.S. Refugee Admissions Program (USRAP) for Iraq (08 MERO3001)

This review is in the draft report stage. The objectives are to assess the prospects for meeting program goals and to identify impediments to more rapid processing and assess the effectiveness of the cooperative agreements with overseas processing entities (OPEs); and to evaluate the coordination between U.S. government agencies on refugee issues.

U.S. AGENCY FOR INTERNATIONAL DEVELOPMENT OFFICE OF INSPECTOR GENERAL

Completed Audits

Audit of USAID/Iraq's Community Stabilization Program

(E-267-08-001-P, ISSUED MARCH 18, 2008)

The Community Stabilization Program (CSP) is a three-year, \$544 million program intended to complement U.S. military security efforts in Iraq through economic and social stabilization activities. USAID OIG conducted this audit to determine: (1) if CSP was achieving its intended result with regard to activities in the community infrastructure and essential services component, and (2) how USAID/Iraq has designed and implemented CSP to ensure that Iraqis continue to benefit from its activities after USAID involvement has ended. USAID OIG was unable to determine whether CSP was achieving its intended result—to help defeat the insurgency by reducing the incentives for participating in it—because USAID OIG could not rely on one of the major measurements of the program (employment generation). Furthermore, the audit found evidence of potential fraud in projects within a specific district of Baghdad. USAID OIG made 14 recommendations, including suspending projects in one district of Baghdad, reviewing projects in other locations for indications of fraud, improving controls over the quality of employment-generation data, improving the monitoring and evaluation of projects, making citizen satisfaction surveys more useful, and providing a fraud awareness briefing for implementing partner officials.

Ongoing Audits

Audit of USAID/Iraq's Community Action Program

The objective of this audit is to determine whether USAID/Iraq's Community Action Program activities have achieved the planned results and the impact of those results.

USAID/Iraq's Agribusiness Program

The objective of this audit is to determine whether USAID/Iraq's Agribusiness Program has achieved the planned results and the impact of those results.

USAID/Iraq's National Capacity Development Program

The objective of this audit is to determine whether USAID/Iraq's National Capacity Development Program has achieved the planned results and the impact of those results.

Audit of USAID/Iraq's Management of its Official Vehicle Fleet

The objective of this audit is to determine whether USAID/Iraq has managed its official vehicle fleet in accordance with USAID policies and procedures.

Audit of USAID/Iraq's Marla Ruzicka War Victims Assistance Fund

The objective of this audit is to determine if USAID/Iraq is complying with provisions contained in public laws to help ensure that funds appropriated for the Marla Fund are used as intended.

Audit of USAID/Iraq's Monitoring and Evaluation Performance Program

There are two objectives of this audit:

- Is the Monitoring and Evaluation Performance Program, Phase II, producing monitoring and evaluation reports that are timely, relevant, and useful for performance management?
- Is USAID/Iraq using MEPP II program results to manage its portfolio?

DEFENSE CONTRACT AUDIT AGENCY

The Defense Contract Audit Agency's (DCAA's) services include professional advice to acquisition officials on accounting and financial matters to assist them in the negotiation, award, administration, and settlement of contracts.

In addition to DCAA's involvement in the negotiation and award of contracts, significant resources are also dedicated to overseeing the allowability, allocability, and reasonableness of incurred and billed costs. Procedures that govern the costs incurred in-country are also tested through reviews of contractor timekeeping, subcontract management, and cash management/disbursement. Finally, to ensure that adequate internal controls are in place regarding the contractor's policies and procedures, DCAA performs audits associated with critical internal control systems, with an emphasis on estimating, subcontract management, and billing systems.

DCAA AUDITS RELATED TO IRAQ FOR FY 2007 AND FY 2008 AS OF MARCH 31, 2008

DESCRIPTION OF AUDIT AREA	FY 2007	FY 2008	
	CLOSED	CLOSED	OPEN
Price Proposals (1)	105	26	7
Agreed-upon Procedures Price Proposal (2)	13	0	0
Other Special Requested Audits (3)	71	23	64
Incurred Cost (4)	27	16	148
Labor Timekeeping (5)	60	13	37
Internal Controls (6)	32	14	63
Preaward Accounting Survey (7)	6	1	1
Purchase Existence and Consumption (8)	23	7	22
Cost Accounting Standards (9)	39	23	62
Other (10)	47	15	113
Total	423	138	517

Notes:

1. Price Proposals—Audits of price proposals submitted by contractors in connection with the award, modification, or repricing of Government contracts or subcontracts
2. Agreed-upon Procedures Price Proposal—Evaluation of specific areas, including actual labor and overhead rates and/or cost realism analysis, requested by customers in connection with the award of government contracts or subcontracts
3. Other Special Requested Audits—Audit assistance provided in response to special requests from the contracting community based on identified risks
4. Incurred Cost—Audits of costs charged to government contracts to determine whether they are allowable, allocable, and reasonable
5. Labor Timekeeping—Audits to determine whether the contractor consistently complies with established timekeeping system policies and procedures for recording labor costs
6. Internal Controls—Audits of contractor internal control systems relating to the accounting and billing of costs under government contracts
7. Preaward Accounting Survey—Preaward audits to determine whether a contractor's accounting system is acceptable for segregating and accumulating costs under government contracts
8. Purchase Existence and Consumption—The physical observation of purchased materials and services and related inquiries regarding their documentation and verification of contract charges
9. Cost Accounting Standards—Audits of Contractor Disclosure Statements and compliance with Cost Accounting Standards
10. Other—Significant types of other audit activities including compliance with Truth in Negotiations Act, audits of provisional billing rates, and audits of claims and termination settlement proposals

TABLE K-2

DCAA plans and performs work on a fiscal year basis. As of March 31, 2008, the DCAA Iraq Branch Office staff comprised 24 employees. The Iraq Branch Staff is split between Kuwait (12) and Iraq (12). Table K-2 shows both the Iraq-related audits closed during FY 2007 and the audits closed and still open in FY 2008 (as of March 31, 2008).

U.S. ARMY AUDIT AGENCY

As of March 31, 2008, the U.S. Army Audit Agency (USAAA) had 18 auditors working in South-

west Asia, including 11 in Iraq, 3 in Afghanistan, and 4 in Kuwait.

Completed Audits

Internal Controls over Contracted Dining Facility Operations, Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom (AUDIT REPORT A-2008-0091-ALL, MARCH 31, 2008)

USAAA performed this audit as part of its Audit of Logistics Civil Augmentation Program

(LOGCAP) Operations in Support of Operation Iraqi Freedom. USAAA performed the audit at the request of the Commander, Multi-National Force-Iraq. The purpose of this audit was to determine whether controls over contracted dining facility (DFAC) operations under the LOGCAP contract were in place and operating as intended.

Although USAAA found that soldiers were routinely provided nutritious, high-quality food and service comparable to commercial restaurants in the United States, USAAA found that the controls over dining facility operations under the LOGCAP contract needed improvement to ensure that dining facility operations were performed in the most efficient and effective manner. Specifically:

- Contractor standing operating procedures (SOPs) were missing, incomplete, or lacking adequate internal controls to properly manage and operate dining facilities.
- Lack of adequate controls in production schedules, the 21-day menu plan, portion control, and warehouse operations created waste of subsistence items and unnecessary expenditures.
- Command had not established a basic daily food allowance and required the contractor to manage a financial account card as required by Army guidance. If the contractor managed a financial account card as required, USAAA estimated that annual food expenditures could have been reduced by \$61.5 million at two forward operating bases that USAAA reviewed.

These issues existed primarily because contractor personnel were not fully trained and sometimes did not follow applicable contractor and Army guidance, coupled with command not assigning a sufficient number of military food service personnel to provide adequate oversight over contracted dining facility operations. Because adequate controls were not fully in place, there was no assurance that the facilities were operating in the most efficient and effective manner.

Supply Activities (H-Sites), Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom

(AUDIT REPORT A-2008-0090-ALL, MARCH 20, 2008)

USAAA performed this audit as part of the Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom.

USAAA performed the audit at the request of the Commander, Multi-National Force-Iraq. The purpose of this audit was to determine whether supply activities primarily operated by the contractor were staffed and equipped in a cost-effective manner.

USAAA found that the supply activities were not staffed and equipped in a cost-effective manner. This occurred because military units requiring contractor support did not provide adequate input to the Contracting Office to allow it to negotiate reasonable contractor workforces. Thus the Contracting Office was unable to ensure contractor requirements included in the Basis of

Estimate were reasonable and effectively supported staffing and equipment levels at supply activities in the area of operation.

Requirements in the Basis of Estimate and Rough Order of Magnitude were overstated because the Army relied solely on the contractor to determine the number of personnel needed to fulfill requirements in the statement of work when contract requirements were first calculated. Because no initial validation was performed, Basis of Estimates were summed up based on unsubstantiated and untested staffing metrics. Also, the Contracting Office did not routinely assess or validate staffing requirements at supply activities. Consequently, the Army paid the contractor for more labor costs than necessary. Over a 2-year period, USAAA estimates that a cost avoidance of about \$31.9 million could be realized by not staffing personnel to levels cited in the Basis of Estimate and reducing excessive staffing levels at supply activities.

USAAA also found that contractor-operated equipment was not effectively managed. Some supply activities underused their equipment while others did not have sufficient equipment on hand. This occurred because the Army did not have sufficient planning and oversight in place to make sure the Contracting Office had reasonable support to ensure the contractor effectively managed placement of equipment. This could lead to the Contracting Office directing the contractor to purchase more equipment than is required.

Contract Administration over Contracted Dining Facility Operations, Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom

(AUDIT REPORT A-2008-0077-ALL, MARCH 20, 2008)

USAAA performed the audit as part of the overall Audit of Logistics Civil Augmentation Program (LOGCAP) Operations in Support of Operation Iraqi Freedom. USAAA performed the audit at the request of the Commander, Multi-National Force-Iraq (MNF-I). The purpose of this audit was to determine whether the U.S. government administered dining facility operation contracts awarded under the LOGCAP contract in an effective and efficient manner.

Although soldiers were routinely provided nutritious, high-quality food and service comparable to commercial restaurants in the United States, USAAA found that the process for administering dining facility (DFAC) operations under the LOGCAP contract needed improvement. Specifically:

- Administration of the contract by administrative contracting officers assigned to the Defense Contract Management Agency (DCMA) was inhibited by a lack of training, short length of tours, and overlap between incoming and outgoing personnel.
- Training provided by DCMA to Contracting Officer Technical Representatives (COTRs) was not specific to food service, and the COTR appointment letters lacked standardization and did not include all required contractual and

administrative elements. In addition, command did not equitably assign COTRs among its contracted dining facilities.

- DCMA and the contractor performed reasonable risk assessments. However, not all risk assessments were performed, and some inspections that were performed were not based on schedules shown within the risk assessments.
- The scoring methodology command personnel used to assess the management of contracted DFACs was not conducive to achieving an accurate evaluation of the contractor's performance.

Because the government was not providing adequate oversight over the contractor's operations, there was no assurance that the contractor was providing food service in the most efficient and effective manner.

Class III (Bulk and Retail) Fuel Operations in the Iraq Area of Operations, Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom

(AUDIT REPORT A-2008-0085-ALL, MARCH 18, 2008)

USAAA performed this audit as part of the Audit of Logistics Civil Augmentation Program (LOGCAP) Operations in support of Operation Iraqi Freedom. USAAA performed the audit at the request of the Commander, Multi-National Force-Iraq. The purpose of the audit was to determine if Class III bulk and retail fuel operations under the LOGCAP contract were effectively

managed to furnish reasonable and cost-effective services for satisfying mission requirements.

USAAA found that Third Corps Support Command (COSCOM) provided sufficient fuel support to units to execute mission requirements; however, COSCOM's methodology for determining fuel stockage levels was inefficient and often led to excess fuel inventory. COSCOM generally did not use operational requirements to establish fuel inventory objectives, but set the inventory objective at 70% of storage capacity. Implementation of internal controls varied among the four sites visited. Command and the contractor established internal controls at the fuel facilities that USAAA evaluated; however, personnel at the facilities sometimes did not implement the controls. As a result, USAAA identified accountability issues at all the fuel sites. Fuel foremen at some sites were not recording the physical inventory and reconciling it to the book inventory. The contractor's standing operating procedures require the reconciliation of physical and book inventories to identify significant discrepancies. By not performing the reconciliation, the Army could not maintain fuel accountability at the retail sites.

USAAA believes that the quality assurance representatives and the contracting officers representatives were adequately trained and technically knowledgeable. However, their lack of coordination with each other caused many of the breakdowns in internal controls that USAAA identified.

Contractor-Acquired Property, Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom

(AUDIT REPORT A-2008-0075-ALL, MARCH 12, 2008)

The report addresses USAAA's audit of contractor-acquired property in the Iraq and Kuwait areas of operations related to the contractor's management of rough terrain container handlers under the Logistics Civil Augmentation Program (LOGCAP) contract. USAAA performed this audit as part of an audit of contractor-acquired property equipment requested by the Office of the Deputy Chief of Staff, G-4. This is the first in a series of audits USAAA plans to conduct that address the visibility, management, and use of Army property in the possession of contractors. USAAA focused its review on rough terrain container handlers because they represent large high-value items that can be most easily tracked through the various processes designed to manage contractor-acquired property. Future audits will concentrate on more complex equipment to manage such as electrical generation equipment.

The audit showed that LOGCAP officials and Multi-National Force-Iraq made improvements related to overseeing the theater property book, reducing LOGCAP procurement costs, and distributing excess property from closing sites. However, some improvements were still needed. Specifically:

- The Army did not have sufficient oversight of the theater property book for contractor-required property because the contractor

maintained the official government property book as allowed by the Federal Acquisition Regulation, Part 45.

- There were no performance metrics or requirements in the statements of work to determine if the rough terrain container handlers were used in the most effective manner.
- The requirements were not clearly defined and did not contain usage metrics because of an insufficient number of LOGCAP support officers and their general lack of training in writing performance-based statements of work. This occurred because the original group trained to perform this function had rotated through the theater and their replacements were being provided on an ad hoc basis.

Ongoing Audits

Audit of Army Corps of Engineers Contracting Functions in Iraq

(PROJECT CODE A-2008-ALL-0318.000, INITIATED MARCH 17, 2008)

The overall objective is to evaluate contracting practices and procedures at the Gulf Region Division. Specific objectives are to determine if:

- contract requirements were correctly identified and resulted in acquisitions that met the needs of the Army
- deliverables were monitored to ensure that products and services were provided in accordance with terms of the contracts
- contract closeout practices for terminated contracts were adequate and in the best interest of the Army

Audit of Government Property Provided to Contractors—Kuwait Base Operations
(PROJECT CODE A-2008-ALL-0204.000,
INITIATED MARCH 14, 2008)

This audit evaluates whether the Army has adequate management and visibility over government property provided to contractors for base operations in Kuwait.

Management of Shipping Containers in Southwest Asia
(PROJECT CODE A-2007-ALL-0081,
INITIATED SEPTEMBER 6, 2007)

This audit involves work in the United States, Iraq, Kuwait, and Afghanistan. It evaluates whether:

- shipping containers were adequately managed to ensure accountability and minimize detention charges
- visibility over equipment and supplies transported to, within, and from the theater of operations was adequate
- controls over payments for the use of containers were adequate

Audit of Joint Contracting Command-Afghanistan
(PROJECT CODE A-2007-ALL-0887.003,
INITIATED AUGUST 5, 2007)

This audit evaluates whether:

- services acquired under contracts were properly justified and cost-effective
- contracts were properly awarded and administered

Audit of Joint Contracting Command-Iraq
(PROJECT CODE A-2007-ALL-0887.001,
INITIATED JULY 24, 2007)

This audit evaluates whether:

- services acquired under contracts were properly justified and cost effective
- contracts were properly awarded and administered

Audit of LOGCAP Operations in Support of OIF-Power Generators
(PROJECT CODE A-2007-ALL-0212.001,
INITIATED JANUARY 21, 2007)

This audit is being performed in Iraq. It evaluates whether contractor acquired power generators were effectively managed and used under the LOGCAP III Contract.

Audit of U.S. Army Contracting Command Southwest Asia-Kuwait
(PROJECT CODE A-2007-ALL-0329,
INITIATED OCTOBER 26, 2006)

This audit evaluates whether contracting operations were effective and performed in accordance with appropriate laws and regulations.

Retrograde Operations in Southwest Asia
(PROJECT CODE A-2006-ALL-0397, INITIATED
JUNE 26, 2006)

This audit involves work in Iraq and Kuwait. It evaluates the retrograde and redistribution of military property resulting from restructuring military forces and the attendant contractor support.

GOVERNMENT ACCOUNTABILITY OFFICE

Completed Reports

Stabilizing and Rebuilding Iraq: Actions Needed to Address Inadequate Accountability over U.S. Efforts and Investments (GAO-08-568T, MARCH 11, 2008)

Since 2001, the Congress has appropriated nearly \$700 billion for the global war on terrorism. Most of these funds have supported U.S. efforts in Iraq. Congressional oversight is crucial to improve performance, ensure accountability, and protect U.S. programs from fraud, waste, and abuse. Since 2003, GAO has issued nearly 130 Iraq-related reports and testimonies. This testimony addresses (1) factors contributing to poor contracting outcomes and accountability, (2) longstanding issues in the DoD's management and oversight of contractors supporting deployed forces, and (3) efforts to improve the capacity of the Iraqi government. GAO reviewed U.S. agency documents and interviewed officials from DoS, DoD, and other agencies; the United Nations (UN); and the Iraqi government. GAO also made multiple trips to Iraq.

U.S. efforts in Iraq have relied extensively on contractors to undertake reconstruction projects and provide support to U.S. forces. However, a lack of well-defined requirements, poor business arrangements, and inadequate oversight and accountability have negatively affected reconstruction and support efforts. For example, in a July 2007 report, GAO found that DoD completed negotiation for task orders on

an oil contract more than six months after the work commenced and most costs were incurred. DoD paid nearly all of the \$221 million in costs questioned by auditors. Also in July 2007, GAO found that unclear DoD guidance, inadequate staff, and insufficient technology resulted in poor accountability over more than 190,000 weapons provided to Iraqi forces. DoD concurred with GAO's recommendation to determine what DoD accountability procedures apply or should apply to the program. However, as of March 2008, DoD had not made a determination.

The need to effectively manage and oversee contractors supporting deployed forces is equally important. DoD pays billions of dollars each year for contracted goods and services in locations such as Iraq and elsewhere. However, several long-standing and systemic problems continue to hinder DoD's management and oversight of contractors at deployed locations, including the failure to follow planning guidance, provide an adequate number of contract oversight personnel, systematically collect and distribute lessons learned, and provide pre-deployment training for military commanders and contract oversight personnel on the use and role of contractors. GAO's work has identified instances where poor oversight and management of contractors led to negative financial and operational impacts.

GAO has made a number of recommendations aimed at strengthening DoD's management and oversight of contractor support at deployed locations, and the department has agreed to implement many of those recommendations.

However, GAO has found that DoD has made limited progress in implementing some key recommendations.

The United States has made available nearly \$6 billion to rebuild Iraq's energy sector and \$300 million to develop its government ministries but lacks integrated strategic plans for both efforts. Building the capacity of the ministries is critical to ensure that Iraq can effectively govern, rebuild, and stabilize the country. Rebuilding Iraq's energy sector is necessary to ensure that Iraq can pay for these tasks and provide essential services to the Iraqi people. However, in the absence of a comprehensive and integrated strategic plan, U.S. efforts to build the capacity of the Iraqi government have been hindered by multiple U.S. agencies pursuing individual efforts without overarching direction. The creation of a plan for the energy sector is also essential for Iraq to meet energy production and export goals.

GAO recommended that DoS work with Iraqi ministries to develop an integrated energy plan. DoS commented that the Iraqi government, not the U.S. government, should act on GAO's recommendations. Given the billions of dollars provided to rebuild Iraq's energy sector and the limited capacity of Iraqi ministries, GAO believes that its recommendations are still valid.

Global War on Terrorism: Reported Obligations for the Department of Defense (GAO-08-423R, JANUARY 30, 2008)

Since 2001, the Congress has provided DoD with hundreds of billions of dollars in supplemental and annual appropriations for military opera-

tions in support of the Global War on Terrorism (GWOT). DoD's reported annual obligations for GWOT have shown a steady increase from about \$0.2 billion in FY 2001 to about \$139.8 billion in FY 2007. In FY 2007, the Congress provided DoD with about \$161.8 billion in annual and supplemental appropriations for GWOT. To continue its GWOT operations, DoD has requested \$189 billion in appropriations for FY 2008. As of December 2007, the Congress has provided DoD with about \$86.8 billion for GWOT in FY 2008, including \$16.8 billion for Mine Resistant Ambush Protected vehicles. DoD has reported obligations of about \$23.8 billion for GWOT for FY 2008 through November 2007.

The U.S. commitments to GWOT will likely involve the continued investment of significant resources, requiring decision makers to consider difficult trade-offs as the nation faces an increasing long-range fiscal challenge. The magnitude of future costs will depend on several direct and indirect cost variables and, in some cases, decisions that have not yet been made. DoD's future costs will likely be affected by the pace and duration of operations, the types of facilities needed to support troops overseas, redeployment plans, and the amount of equipment to be repaired or replaced.

DoD compiles and reports monthly and cumulative incremental obligations incurred to support GWOT in a monthly Supplemental and Cost of War Execution Report. DoD leadership uses this report, along with other information, to advise the Congress on the costs of the war and to formulate future GWOT budget requests.

DoD reports these obligations by appropriation, contingency operation, and military service or defense agency. The monthly cost reports are typically compiled in the 45 days after the end of the reporting month in which the obligations are incurred. DoD has prepared monthly reports on the obligations incurred for its involvement in GWOT since FY 2001. Section 1221 of the National Defense Authorization Act for Fiscal Year 2006 requires us to submit quarterly updates to the Congress on the costs of Operation Iraqi Freedom and Operation Enduring Freedom based on DoD's monthly Supplemental and Cost of War Execution Reports. This report, which responds to this requirement, contains our analysis of DoD's reported obligations for military operations in support of GWOT through September 2007. Specifically, GAO assessed (1) DoD's appropriations and reported obligations for military operations in support of GWOT through FY 2007 and (2) DoD's FY 2007 reported obligations for GWOT by military service and appropriation account.

From FY 2001 through FY 2007, the Congress has provided DoD with about \$542.9 billion for its efforts in support of GWOT. DoD has reported obligations of about \$492.2 billion for military operations in support of the war from fiscal years 2001 through 2007. The \$50.7 billion difference between DoD's GWOT appropriations and reported obligations can generally be attributed to multiyear funding for procurement; military construction; and research, development, test, and evaluation from previous GWOT-related appropriations that have yet to be obligated, and

obligations for classified activities, which are not included in DoD's reported obligations. DoD's total reported obligations related to GWOT have demonstrated a steady annual increase each fiscal year through 2007. DoD's reported obligations of about \$139.8 billion in FY 2007 were approximately 1.4 times higher than reported GWOT obligations of about \$98.4 billion for FY 2006.

The higher reported obligations in FY 2007 are largely due to costs associated with Operation Iraqi Freedom, in part due to the surge strategy announced in January 2007, which provided for the deployment of additional troops. DoD's reported obligations through FY 2007 include about \$378.1 billion for operations in and around Iraq as part of Operation Iraqi Freedom, and about \$86.2 billion for operations in Afghanistan, the Horn of Africa, the Philippines, and elsewhere as part of Operation Enduring Freedom. It also includes about \$27.9 billion for operations in defense of the homeland as part of Operation Noble Eagle.

Reported obligations associated with Operation Iraqi Freedom continue to be far higher than those for other GWOT operations in FY 2007. From fiscal years 2003 through 2007, DoD's reported obligations for Operation Iraqi Freedom consistently increased each fiscal year. In contrast, DoD's reported obligations for Operation Noble Eagle have consistently decreased since FY 2003, while those for Operation Enduring Freedom have remained within a range of \$10.3 billion to \$20.1 billion each fiscal year. DoD's reported obligations for FY 2007 totaled \$139.8 billion.

The Army accounts for the largest propor-

tion of reported obligations for FY 2007—about \$98.0 billion, nearly 8 times higher than the almost \$12.9 billion in obligations reported for the Air Force, the military service with the next greatest reported amount. Among appropriation accounts, operation and maintenance—which includes items such as support for housing, food, and services; the repair of equipment; and transportation to move people, supplies, and equipment—accounts for the largest reported obligations—about \$74.9 billion. Reported obligations for procurement account for about a quarter of total reported obligations or about \$35.8 billion. Of the \$43.6 billion provided to DoD for procurement in FY 2007, approximately 34%, or \$14.3 billion, remained available for use in FY 2008.

Defense Logistics: The Army Needs to Implement an Effective Management and Oversight Plan for the Equipment Maintenance Contract in Kuwait (GAO-08-316R, JANUARY 22, 2008)

DoD relies on contractors to perform many of the functions needed to support troops in deployed locations. For example, at Camp Arifjan, Kuwait, the Army uses contractors to provide logistics support for operations in Iraq and Afghanistan. Contractors at Camp Arifjan refurbish and repair a variety of military vehicles such as the Bradley Fighting Vehicle, armored personnel carriers, and the High-Mobility, Multi-Purpose Wheeled Vehicle (HMMWV). However, although contractors provide valuable support to deployed forces, GAO has frequently reported

that long-standing DoD contract management and oversight problems increase the opportunity for waste and make it more difficult for DoD to ensure that contractors are meeting contract requirements efficiently, effectively, and at a reasonable price.

This report discusses information about Task Order 1 that GAO developed during the review. The objectives were to (1) evaluate the contractor's performance of maintenance and supply services under Task Order 1, (2) determine the extent to which the Army's quality assurance and contract management activities implement key principles of quality assurance and contract management regulations and guidance, and (3) determine the extent to which the Army is adequately staffed to perform oversight activities.

GAO's analysis indicates that the Army is inadequately staffed to conduct oversight of Task Order 1. Authorized oversight personnel positions vacant at the time of the GAO visit in April 2007 included those of a quality assurance specialist, a property administrator, and two quality assurance inspectors. The contracting officer told us that the two civilian positions (the quality assurance specialist and the property administrator) had been advertised but the command had not been able to fill the positions with qualified candidates. The battalion was unsure why the two military positions (the quality assurance inspectors) had not been filled.

The lack of an adequate contract oversight staff is not unique to this location. GAO has previously reported on the inadequate number of contract oversight personnel throughout DoD,

including at deployed locations. Army officials also told GAO that in addition to the two quality assurance inspectors needed to fill the vacant positions, additional quality assurance inspectors were needed to fully meet the oversight mission. According to battalion officials, vacant and reduced inspector and analyst positions mean that surveillance is not being performed sufficiently in some areas, and the Army is less able to perform data analyses, identify trends in contractor performance, and improve quality processes.

Also, the Army is considering moving major elements of option year 3 (including maintenance and supply services) to a cost-plus award-fee structure beginning January 1, 2008. Administration for cost-plus award-fee contracts involves substantially more effort over the life of a contract than for fixed-fee contracts. Without adequate staff to monitor and accurately document contractor performance, analyze data gathered, and provide input to the award-fee board, it will be difficult for the Army to effectively administer a cost-plus award-fee contract beginning in January 2008.

Iraq Reconstruction: Better Data Needed To Assess Iraq's Budget Execution (GAO-08-153, JANUARY 18, 2008)

The President's New Way Forward in Iraq identified Iraq's inability to spend its resources to rebuild infrastructure and deliver essential services as a critical economic challenge to Iraq's self-reliance. Further, Iraq's ability to spend its \$10.1 billion capital projects budget in 2007 was one of the 18 benchmarks used to assess U.S.

progress in stabilizing and rebuilding Iraq. This report (1) examines data the U.S. embassy used to determine the extent to which the government of Iraq spent its 2007 capital projects budget, (2) identifies factors affecting the Iraqi government's ability to spend these funds, and (3) describes U.S. government efforts to assist the Iraqi government in spending its capital projects funds. For this effort, GAO reviewed Iraqi government budget data and information on provincial spending collected by the U.S. Provincial Reconstruction Teams. GAO also interviewed officials from the departments of the Treasury, Defense, State, and other agencies and organizations.

U.S. and Iraq reports show widely disparate rates for Iraqi government spending on capital projects. Accordingly, GAO cannot determine the extent to which the Iraqi government is spending its 2007 capital projects budget. In its September 2007 Iraqi benchmark assessment, the administration reported that Iraq's central government ministries had spent 24% of their 2007 capital projects budget, as of July 15, 2007. However, this report is not consistent with Iraq's official expenditure reports, which show that the central ministries had spent only 4.4% of their investment budget as of August 2007. The discrepancies between the official and unofficial data highlight uncertainties about the sources and use of Iraq's expenditure data.

The government of Iraq faces many challenges that limit its ability to spend its capital project budget. Violence and sectarian strife delay capital budget execution by increasing the time and cost needed to implement contracts. Recent refugee

flows and the de-Ba'athification process have contributed to the exodus of skilled labor from Iraq. In addition, U.S. and foreign officials also noted that weaknesses in Iraqi procurement, budgeting, and accounting procedures impede completion of capital projects. For example, according to DoS, Iraq's Contracting Committee requires about a dozen signatures to approve projects exceeding \$10 million, which slows the process.

U.S. agencies have undertaken a variety of programs to help Iraq execute its capital projects budget, although it is not clear what impact these efforts have had to date. U.S. agencies supported new efforts in 2007 targeting Iraq's ability to spend capital budget funds, including an office to provide procurement assistance to ministries and provinces and a new position in the U.S. Embassy to coordinate with senior Iraqi government officials on budget execution and oversee related U.S. assistance efforts. In addition, improving Iraqi government budget execution is part of a broader U.S. assistance effort to improve the capacity of the Iraqi government. For example, the U.S. Agency for International Development (USAID) has trained 500 ministry officials in procurement or budget execution. USAID also led an effort to implement an automated financial management information system for the Iraqi government, although this program was suspended in June 2007 following the kidnapping of five contractors involved in the project. In addition, U.S. advisors work directly with key Iraqi ministries to assist with budget execution and procurement, among other responsibilities.

Operation Iraqi Freedom: DoD Assessment of Iraqi Security Forces' Units as Independent Not Clear Because ISF Support Capabilities Are Not Fully Developed (GAO-08-143R, NOVEMBER 30, 2007)

Multi-National Security Transition Command-Iraq (MNSTC-I), which operates under Multi-National Force-Iraq, leads the coalition effort to train, equip, and organize the ISF. Previously, once Iraqi Security Forces (ISF) units were trained and equipped, operational responsibility for their employment was turned over to Multi-National Corps-Iraq. As of June 2007, the Iraqi Ground Forces Command has assumed operational control of 8 of the 10 extant Iraqi Army divisions, and the Ministry of Interior has assumed operational control of the National Police. Overall, the number of Iraqi military and police personnel the coalition has trained and equipped increased from over 171,000 in July 2005 to about 359,600 in September 2007. The Iraqi Ministry of Defense forces consist of the Joint Headquarters; the Iraqi Ground Forces Command, which commands the Army and the Iraqi Special Operations Forces; the Air Force; and the Navy (including Marines). The Iraqi Ministry of Interior forces consist of the Iraqi Police Service, the National Police, the Directorate of Border Enforcement, and other, smaller forces. According to the September 2007 Department of Defense (DoD) report to Congress, as of September 3, 2007, the coalition has trained approximately 165,400 Iraqi Ministry of Defense (MOD) personnel and 194,200 Iraqi Ministry of Interior (MOI) personnel, although

there is currently no reliable data concerning how many of these personnel are still serving with the MOI. Moreover, in 2006 the Iraqi Prime Minister, with coalition support, decided to expand the size of Iraq's security forces by possibly as much as 62,500 by the end of 2007. This expansion includes an increase in the size of extant Iraqi Army units that will bring them to 120% of authorized strength, an initiative to expand the overall size of the Iraqi Army from 10 to 13 divisions, and an initiative to increase the number of Iraqi police.

The MOD and MOI face significant challenges in developing their logistic, command and control, and intelligence capabilities. Two factors, in particular, have thwarted their development—the persistence of high levels of violence and sectarianism and a lack of ministerial capacity. As a result, the ability of both ministries to maintain and sustain their forces, provide effective command and control of their forces, and provide their forces with intelligence is undermined and cannot be accomplished without coalition support. Furthermore, since these support capabilities have yet to be fully developed, DoD claims that ISF units are either “independent” or “fully independent” are confusing and misleading. Although we are not discounting DoD reports that there are some ISF units that are more capable than others from an operational standpoint, we do not find sufficient evidence for an assessment of “independent” or “fully independent” for any ISF unit. Moreover, without clarity regarding the criteria according to which ISF units are assessed as independent, especially with regard to

their logistical, command and control, and intelligence capabilities, the Congress cannot have clear visibility over DoD's role in assisting the ISF in becoming independent of coalition support.

Stabilizing and Rebuilding Iraq: U.S. Ministry Capacity Development Efforts Need an Overall Integrated Strategy to Guide Efforts and Management Risk (GAO-07-903, OCTOBER 4, 2007)

Description not available.

Ongoing Audits

Progress in Achieving U.S. Goals in Iraq (PROJECT NUMBER NOT AVAILABLE, INITIATED MARCH 2008)

The *New Way Forward* in Iraq or the “surge” was designed to improve Iraq's security environment and provide for economic and legislative reforms. Building on GAO's September 2007 benchmark report, the objectives of this engagement are to assess U.S. efforts to:

- improve population security
- encourage progress by the Iraqi government in its enacting and implementing key legislative reforms
- improve the operational readiness of Iraqi security forces in leading counterinsurgency operations.

Status of Economic Support Funds for Iraq (PROJECT NUMBER 320587, INITIATED MARCH 2008)

In FY 2006 and FY 2007, the Congress appropriated more than \$3 billion for the Economic

Support Fund (ESF) for Iraq, including funding to support projects in Iraq's provinces. Recent reports show large undisbursed funds in 2007 ESF funds. The report will address the following:

- What is the status of obligations and disbursements for ESF funding for 2006 through 2008, and how are these funds being used?
- To what extent are DoS and other agencies meeting expected time frames in obligating and proceeding with the projects and other activities funded by ESF?
- Do U.S. agencies face challenges in proceeding with ESF projects and activities; if so what are these challenges?

Contracting in Iraq and Afghanistan
(PROJECT NUMBER 120724,
INITIATED FEBRUARY 2008)

The Fiscal Year 2008 National Defense Authorization Act directs GAO to report annually on contracts where work was performed in Iraq or Afghanistan. The report will address the following key questions:

- How many contracts and tasks orders were awarded during the reporting period and what was their total value?
- How many active contracts and task orders were there and what was their total value?
- To what extent were competitive procedures used to award the contracts?
- How many contractor personnel worked on the contracts during the reporting period, and how many of those performed security functions?
- How many contractor personnel were killed or wounded?

**Analysis of DoD's Fiscal Year 2008
Costs and Funding for the Global War on
Terrorism**
(PROJECT NUMBER 351155,
INITIATED JANUARY 2008)

As of May 2007, the Congress had provided about \$542.9 billion to DoD for the Global War on Terrorism (GWOT). GAO's objectives on this engagement are to:

- examine and evaluate data in selected GWOT cost reporting categories to determine how components are following DoD guidance in identifying and reporting GWOT obligations and the extent of internal controls for GWOT cost reporting
- evaluate the basis for DoD's FY 2009 GWOT request, to include the guidance and key assumptions used in determining what funding will be required for the fiscal year
- assess the outlook of DoD's FY 2008 funding and reported obligations for GWOT and how this might impact the potential requirements for FY 2009 GWOT funding

**Staffing of Provincial Reconstruction
Teams in Iraq and Afghanistan**
(PROJECT NUMBER 320572,
INITIATED JANUARY 2008)

Provincial Reconstruction Teams (PRT) in Iraq and Afghanistan have been a key method for the United States to help stabilize and deliver reconstruction assistance to these countries. As a result, the Congress has expressed great interest in assessing whether the staffing of PRTs has been timely and effective. In response to this interest, GAO will be determining:

- how DoS and DoD developed staffing models and requirements for PRTs in Iraq and Afghanistan
- the extent to which DoS, DoD, and other agencies have been able to fully implement the PRT staffing plans
- the funding streams that have been used to support PRT activities

Iraqi Security Forces and the Transfer of Security Responsibilities (PROJECT NUMBER 320557, INITIATED DECEMBER 2007)

The United States has provided approximately \$19.2 billion to train and equip Iraqi military and police forces and is also supporting non-governmental tribal security groups. This report will address:

- What types and amounts of training, equipment, and other support has the United States provided for Iraqi security forces?
- What progress has been made in developing effective, non-sectarian Iraqi security forces?
- To what extent has the Multi-National Force-Iraq transferred security responsibilities to Iraqi security forces and the Iraqi government?
- What factors are contributing or inhibiting progress in both areas?

U.S. and International Assistance for Iraq Refugees and Internally Displaced Persons (PROJECT NUMBER NOT AVAILABLE, INITIATED NOVEMBER 2007)

According to UN High Commissioner for Refugees (UNHCR), there may be more than four million displaced Iraqis worldwide. The

magnitude of refugees and internally displaced persons (IDPs)—comprising nearly 20% of Iraq's population—represents a growing humanitarian crisis and is potentially destabilizing to Iraq and neighboring countries. Since 2003, the U.S. government has reportedly provided almost \$1 billion for refugees and IDPs. These questions will be addressed:

- What is the nature and extent of U.S. funding for assistance to Iraqi refugees and IDPs?
- What are the goals of U.S. and UN efforts to assist Iraqi refugees and IDPs, and what progress has been made?
- What challenges do the U.S. and international community face in the efforts to assist Iraqi refugees and IDPs?

DoD Plans for Unmanned Aircraft (PROJECT NUMBER 351086, INITIATED OCTOBER 2007)

DoD continues to increase its unmanned aircraft systems (UAS). This report will answer the following key questions:

- To what extent has DoD made progress in developing procedures and performance measures for UAS?
- To what extent has DoD developed plans to support its inventory of UAS, and what factors may impact its ability to support these systems?
- What plans does DoD have to integrate additional UAS into the CENTCOM area of operations, and what factors may limit its ability to fully integrate their capabilities?
- To what extent would an executive agent for UAS address longstanding challenges related to the management of UAS?

- To what extent are current UAS capabilities meeting combatant commander needs, and what additional capabilities traditionally created for manned platforms are needed in these systems?

Body Armor Programs and Testing
(PROJECT NUMBER 351076,
INITIATED AUGUST 2007)

Broad public interest and a June 2007 hearing on body armor raised several issues related to the Army's testing of new solutions, current solicitations (RFP), and other issues. These are the key questions of the project:

- To what extent was the Army's May 2006 test of Pinnacle's "Dragon Skin" body armor conducted in accordance with established testing processes and procedures?
- Is the Army's current RFP testing of body armor systems conducted in accordance with established processes and procedures?
- Do current solicitation processes ensure that the most appropriate body armor technologies, including viable new or alternative solutions, are provided to the troops?
- Does DoD have controls in place to ensure that DoD personnel adhere to relevant policies and guidance regarding use of body armor?

Use of Private Security Contractors in Iraq
(PROJECT NUMBER 351083,
INITIATED AUGUST 2007)

These questions will be addressed:

- Why are private security contractors being used in Iraq instead of military or U.S. government civilian personnel?
- What is the number of private security contractor employees working in Iraq for the U.S. government and the total costs of employing these contractors?
- What process is used to ensure that contractor employees are properly trained, qualified, and vetted?
- What processes are used by contractors and the government to ensure accountability for vehicles and weapons acquired by contractors?

Planning for Iraq Drawdown
(PROJECT NUMBER 351092,
INITIATED AUGUST 2007)

The objective of this review is to assess DoD's planning process and plans for the eventual drawdown of U.S. forces in Iraq.

DoD Use of Individual Augmentees
(PROJECT NUMBER NOT AVAILABLE,
INITIATED AUGUST 2007)

The Congress has expressed concern with DoD's reliance on units performing non-traditional roles and missions and individual augmentees (IAs) in support of current operations, specifically in the areas of selecting, training, and equipping these positions.

These key questions will be addressed:

- To what extent do the services define and track units deploying in support of non-traditional roles and missions?
- To what extent have efforts to select, train, and equip these units met theater requirements, and what impact have they had on the services and unit personnel?
- How do the services define and track the use of IAs deploying in support of current operations?
- To what extent do the services have procedures in place to select, train, and equip IAs to meet theater requirements for joint assignments?

Commander's Emergency Response Program

(PROJECT NUMBER 351054, INITIATED JULY 2007)

These are the key questions to be addressed:

- To what extent has DoD established project selection criteria to fund projects that advance the program's objectives?
- To what extent has DoD coordinated with other agencies and the host governments?
- To what extent has DoD conducted program oversight, including reviewing funding requests?
- To what extent has DoD established performance metrics and assessed program impact?
- To what extent has DoD obligated and tracked the use of CERP funds?

U.S. Forces Rotation Readiness

(PROJECT NUMBER NOT AVAILABLE, INITIATED JULY 2007)

The Congress has been concerned about the impact of ongoing operations on military readiness and DoD's ability to train and maintain qualified and ready forces. These are the key questions to be addressed:

- To what extent can the Army and the Marine Corps provide trained and ready forces for increased requirements in Iraq, as well as other ongoing operations?
- To what extent can the services provide trained and ready forces to meet the requirements of selected contingency war plans of the regional combatant commands?
- To what extent has DoD assessed its risk in meeting the requirements of selected high-priority war plans and any alternatives or trade-offs that must be made to meet these requirements?

Department of State's Use of Interagency Contracting

(PROJECT NUMBER 120657, INITIATED JUNE 2007)

Federal agencies have increasingly turned to interagency contracting as a way to streamline the procurement process. Since 2002, DoS has entered into at least \$1 billion in interagency contracts, including support of U.S. Embassy-Iraq and assistance with training and equipping of Iraqi security forces. GAO has identified interagency contracting as a high risk area.

These questions will be addressed:

- What types of goods and services, and at what cost, has DoS procured using interagency contracts in Iraq and elsewhere?
- What actions has DoS taken to promote successful acquisition outcomes when it acquires goods and services using interagency contracts?

Sexual Assault in DoD
(PROJECT NUMBER 351062,
INITIATED JUNE 2007)

Report will address:

- To what extent have DoD and the military services developed and implemented policies and procedures to prevent, respond to, and resolve reported sexual assault cases?
- To what extent do DoD and the Coast Guard have visibility over reported sexual assaults involving service members in order to enhance their capability to prevent and respond to a sexual assault?
- Determine the extent to which DoD and the military services have established medical and mental health services to respond to the needs of victims of sexual assault.

Deployed Soldiers Medical Status
(PROJECT NUMBER NOT AVAILABLE,
INITIATED APRIL 2007)

As DoD deploys more soldiers as part of its continuing military operations, the Congress is concerned that DoD is sending soldiers to combat with medical conditions that should have precluded them from being deployed. The key questions are:

- How do the services' policies, guidelines, and procedures implement DoD guidelines and differ across the services for documenting service members' medical limitations prior to deployment?
- To what extent is the Army adhering to its policies, guidelines, and procedures for assessing and changing physical profiles that document soldiers' medical limitations?
- To what extent has the Army deployed soldiers with serious medical conditions and to what extent have these soldiers been placed in positions or assigned duties that take into account their limitations?

Joint Improvised Explosive Devices Defeat Organization Processes to Coordinate Counter-improvised Explosive Devices Intelligence Support
(PROJECT NUMBER 351016,
INITIATED MARCH 2007)

Improvised explosive devices (IEDs) are the number-one killer of U.S. troops in Iraq. In response to this threat, DoD established the Joint IED Defeat Organization (JIEDDO) to improve the U.S. military's capabilities to defend against IED attacks. Because of concerns over JIEDDO's rapid growth in structure, scope, and funding over the past two years, the Congress directed GAO to perform a comprehensive review of JIEDDO's efforts to address IEDs. This is the key question: Does JIEDDO have effective processes in place for coordinating counter-IED intelligence support with other DoD and non-DoD organizations to leverage existing capabilities and prevent duplication of efforts?

Efforts To Stabilize Iraq and Achieve Conditions To Allow the Drawdown of U.S. Troops

(PROJECT NUMBER 320461, INITIATED OCTOBER 2006)

This audit will focus on these key activities:

- What changes, if any, have MNF-I and the U.S. Embassy Baghdad made to their joint campaign plan in response to the President's new strategy for Iraq?
- What conditions must be achieved before MNF-I can transfer security responsibilities to the GOI and security forces?
- How is the U.S. government assessing progress toward achieving the conditions necessary for the drawdown?
- What progress are U.S. agencies reporting meeting the specified conditions, as well as the factors that are contributing to or inhibiting progress? This engagement's briefings and reports will be classified.

U.S. DEPARTMENT OF THE TREASURY

The U.S. Department of the Treasury (Treasury) did not start or complete any audits relating to Iraq reconstruction and relief since the SIGIR July 30, 2007 Quarterly Report. As of March 31, 2008, Treasury has no auditors in Iraq and no ongoing audits.

DEPARTMENT OF COMMERCE

During this period, the Department of Commerce did not conduct any work related to, in support of, or in Iraq. As of March 31, 2008, the Department of Commerce has no auditors in Iraq and no ongoing audits related to Iraq.

SUMMARY OF U.S. OVERSIGHT IN IRAQ

This appendix contains a list of completed audits, reports, and testimonies on Iraq reconstruction activities released by the Special Inspector General for Iraq Reconstruction (SIGIR), as of April 30, 2008, and these agencies, as of March 31, 2008:

- Department of Defense Office of Inspector General (DoD OIG)
- Department of State Office of Inspector General (DoS OIG)
- Government Accountability Office (GAO)
- Department of Treasury Office of Inspector General (Treasury OIG)
- U.S. Army Audit Agency (USAAA)
- U.S. Agency for International Development Office of Inspector General (USAID OIG)

For a complete listing of this work, see Table L-1.

APPENDIX L

DEPARTMENT OF DEFENSE INSPECTOR GENERAL COMPLETED AUDITS AS OF MARCH 31, 2008

AGENCY	REPORT NUMBER	DATE	REPORT TITLE
DoD OIG	D-2008-067	3/31/2008	DoD Procurement Policy for Body Armor
DoD OIG	D-2008-064	3/18/2008	Defense Hotline Allegations Concerning the Biometric Identification System for Access Omnibus Contract
DoD OIG	D-2008-060	3/7/2008	Potable and Non Potable Water Treatment in Iraq
DoD OIG	D-2008-059	3/6/2008	Supplemental Funds Used for Medical Support for the Global War on Terror
DoD OIG	D-2008-024	1/18/2008	Inspection Process of the Army Reset Program for Equipment for Units Returning from Operation Iraqi Freedom
DoD OIG	IE-2008-001	1/4/2008	Review of Investigative Documentation Associated with the Fatality of a U.S. Army Corporal during Convoy Operations in Iraq
DoD OIG	D-2008-033	12/28/2007	DoD Training for U.S. Ground Forces Supporting Operation Iraqi Freedom
DoD OIG	D-2008-038	12/21/2007	Conditional Acceptance and Production of Army Medium Tactical Vehicles in Support of the Global War on Terror
DoD OIG	D-2008-029	12/5/2007	Supply Chain Management of Clothing, Individual Equipment, Tools, and Administrative Supplies
DoD OIG	D-2008-026	11/28/2007	Management of the Iraq Security Forces Fund (ISFF)—Phase III
DoD OIG	D-2008-027	11/21/2007	Air Force Use of Global War on Terrorism Supplemental Funding Provided for Procurement and Research
DoD OIG	D2007-D000LA-0199.000	8/14/2007	Research Controls Over the Management of Contractors
DoD OIG	D2006-D000CK-0210.000	6/27/2007	Audit of Procurement Policy for Armored Vehicles
DoD OIG	D-2007-105	6/21/2007	U.S. Transportation Command (USTRANSCOM) Compliance with DoD Policy on the Use of Commercial Transport
DoD OIG	Not Reported	6/14/2007	Audit Research on DoD Contracts Awarded to Parsons Corporation and Its Subsidiaries
DoD OIG	D-2007-090	5/3/2007	Management of Prepositioned Munitions
DoD OIG	Not Reported	4/2/2007	Antideficiency Act Investigation of the Operation and Maintenance Appropriation Account 2142020 and 2152020
DoD OIG	D-2007-060	2/12/2007	Audit of the Management of the Iraq Security Forces Fund—Phase II
DoD OIG	D-2007-049	1/25/2007	Audit of the Equipment Status of Deployed Forces within U.S. Central Command
DoD OIG	D-2007-030	12/8/2006	Management of the Iraq Security Forces Fund in Southwest Asia—Phase I
DoD OIG	D-2007-010	11/2/2006	The Army Small Arms Program That Relates to Availability, Maintainability, and Reliability of the Small Arms to Support the Warfighter
DoD OIG	D-2007-001	10/6/2006	Information Operations Activities in Southwest Asia
DoD OIG	06-INTEL-10	8/25/2006	Review of DoD-directed Investigations of Detainee Abuse
DoD OIG	IPO2004-C005	8/25/2006	Review of Criminal Investigations of Alleged Detainee Abuse
DoD OIG	IE-2005-002	7/15/2006	Follow-up to Department of State/Department of Defense Interagency Assessment of Iraq Police Training
DoD OIG	D-2007-30	2/10/2006	Management of the Iraq Security Forces Fund in Southwest Asia
DoD OIG	D-2006-010	10/28/2005	Contract Surveillance for Service Contracts
DoD OIG	D-2005-045	5/9/2005	FY 2004 Emergency Supplemental Appropriation Allocated to the Defense Logistics Agency
DoD OIG	D-2005-053	4/29/2005	FY 2004 Emergency Supplemental Appropriation Allocated to the Defense Information Systems Agency
DoD OIG	D-2004-057	3/18/2004	Contracts Awarded for Coalition Provisional Authority by Defense Contracting Command—Washington

Total DoD OIG Audits = 30

Note: For copies of DoD OIG audits, see http://www.dodig.osd.mil/gwot_iraq/comp_audit.htm.

DEPARTMENT OF STATE OFFICE OF INSPECTOR GENERAL COMPLETED AUDITS AS OF MARCH 31, 2008

AGENCY	REPORT NUMBER	DATE	REPORT TITLE
DoS OIG	AUD/FM-07-41	9/1/2007	Audit of the National Endowment for Democracy for Fiscal Years 2003-05
DoS OIG	AUD/FM-07-41	7/1/2007	Independent Auditor's Report on the Application of Agreed-Upon Procedures Related to Selected DynCorp Invoices
DoS OIG	AUD/IQO-07-20	1/30/2007	INL Iraq Police Contract (Adnan Palace)
DoS OIG	AUD/CG-07-02	12/18/2006	Agreed-upon Procedures on Indirect Cost Rates Proposed by National Endowment for Democracy
DoS OIG	AUD/CG-07-05	12/18/2006	Agreed-upon Procedures on Indirect Cost Rates Proposed by National Democratic Institute for International Affairs
DoS OIG	AUD/CG-07-03	9/30/2006	Agreed-upon Procedures on Indirect Cost Rates Proposed by International Republican Institute
DoS OIG	AUD/CG-07-04	9/30/2006	Agreed-upon Procedures on Indirect Cost Rates Proposed by the Center for International Private Enterprise, Inc.
DoS OIG	AUD/CG/06-20	3/31/2006	Independent Accountant's Report on the Application of Agreed-Upon Procedures on Indirect Cost Rates Proposed by Scholastic, Inc.
DoS OIG	AUD/IQO-06-16	3/31/2006	Application of Agreed-upon Procedures of Department of State Procurement Competitions To Support Armored Vehicles in Iraq
DoS OIG	AUD/IQO-06-17	3/31/2006	Application of Agreed-upon Procedures Relating to DECO, Inc., Task Order No. SALMEC-04-F-0996
DoS OIG	ISP-IQO-06-01	10/1/2005	Review of the Staffing of Embassy Baghdad
DoS OIG	04141-2005B17900005	8/1/2005	Billed Costs Under Task Orders Submitted By RONCO (Demining)
DoS OIG	IT-IQO-05-06	8/1/2005	Embassy Baghdad Communications Security Evaluation
DoS OIG	3311-2005K17900015	7/22/2005	Application of Agreed-upon Procedures To Calculate Daily Life Support Rates Under LOGCAP TO100
DoS OIG	IE-2005-002/ISP-IQO-05-72	7/15/2005	DoS/DoD Interagency Evaluation of Iraqi Police Training
DoS OIG	ISP-IQO-05-60	7/1/2005	Review of the Staffing of Embassy Baghdad
DoS OIG	ISP-IQO-05-61	7/1/2005	Review of the Staffing of Embassy Baghdad
DoS OIG	03311-2005D-1790009	5/1/2005	Audit of Cost-Plus Contract for Police Training
DoS OIG	IT-IQO-05-04	5/1/2005	Survey of Iraq IT Waivers
DoS OIG	AUD/IQO-05-24	3/28/2005	Agreed-upon Procedures Review of Indirect Rates and Equipment Delivery Charge Proposed by [a Department Contractor] and Review of Accounting System
DoS OIG	AUD/IQO-05-16	3/1/2005	Review of Agreed-upon Procedures for the Verification of Excessive Fuel Charges in Support of JIPTC
DoS OIG	ISP-IQO-05-57	3/1/2005	Review of the Staffing of Embassy Baghdad
DoS OIG	AUD/CG-05-18	2/15/2005	Survey of Department of State's Funding for Iraq
DoS OIG	AUD/IQO-05-13	1/1/2005	Agreed-upon Procedures of Daily Direct Labor, Aerial Support Equipment and Indirect Expense Rates Proposed by Blackwater Security Consultants, Contractor's Accounting System and Timekeeping Procedures
DoS OIG	ISP-IQO-05-53	12/1/2004	Review of the Staffing of Embassy Baghdad
DoS OIG	IBO/IQO-A-05-02	10/1/2004	Review of Radio Sawa Support To Transition in Post-Saddam Iraq
DoS OIG	AUD/IQO-04-47	9/1/2004	Review of Department of State Procurement Competitions To Support the Iraqi Police Training Program
DoS OIG	AUD/IQO-04-48	9/1/2004	Review of Cashiering Operations at Embassy Baghdad
DoS OIG	AUD/CG-04-41	7/1/2004	Fact Sheet on Iraqi National Congress Support Foundation

Total DoS OIG Audits = 29

Note: For copies of DoS OIG audits, see <http://oig.state.gov/>.

APPENDIX L

GAO COMPLETED AUDITS AS OF MARCH 31, 2008

AGENCY	REPORT NUMBER	DATE	REPORT TITLE	WEB LINK
GAO	GAO-08-568T	3/11/2008	Stabilizing and Rebuilding Iraq: Actions Needed To Address Inadequate Accountability Over U.S. Efforts and Investments	http://www.gao.gov/new.items/d08568t.pdf
GAO	GAO-08-423R	1/30/2008	Global War on Terrorism: Reported Obligations for the Department of Defense	http://www.gao.gov/new.items/d08423r.pdf
GAO	GAO-08-316R	1/22/2008	Defense Logistics: The Army Needs To Implement an Effective Management and Oversight Plan for the Equipment Maintenance Contract in Kuwait	http://www.gao.gov/new.items/d08316r.pdf
GAO	GAO-08-153	1/18/2008	Iraq Reconstruction: Better Data Needed To Assess Iraq's Budget Execution	http://www.gao.gov/new.items/d08153.pdf
GAO	GAO-08-143R	11/30/2007	Operation Iraqi Freedom: DoD Assessment of Iraqi Security Forces' Units as Independent Not Clear Because ISF Support Capabilities Are Not Fully Developed	http://www.gao.gov/new.items/d08143r.pdf
GAO	GAO-07-903	10/4/2007	Stabilizing and Rebuilding Iraq: U.S. Ministry Capacity Development Efforts Need an Overall Integrated Strategy To Guide Efforts and Management Risk	Not available
GAO	GAO-08-68	11/6/2007	Global War on Terrorism: DoD Needs To Take Action To Encourage Fiscal Discipline and Optimize Use of Tools Intended To Improve GWOT Cost Reporting	http://www.gao.gov/new.items/d0868.pdf
GAO	GAO-08-231T	10/30/2007	Securing, Stabilizing, and Rebuilding Iraq: GAO Audits and Key Oversight Issues	http://www.gao.gov/new.items/d08231t.pdf
GAO	GAO-07-903	10/4/2007	Stabilizing and Rebuilding Iraq: U.S. Ministry Capacity Development Efforts Need an Overall Integrated Strategy To Guide Efforts and Manage Risk	http://www.gao.gov/new.items/d07903.pdf
GAO	GAO-08-124T	10/4/2007	Stabilizing and Rebuilding Iraq: Serious Challenges Confront U.S. Efforts To Build the Capacity of Iraqi Ministries	http://www.gao.gov/new.items/d08124t.pdf
GAO	GAO-07-814	9/19/2007	Defense Logistics: Army and Marine Corps Cannot Be Assured That Equipment Reset Strategies Will Sustain Equipment Availability While Meeting Ongoing Operational Requirements	http://www.gao.gov/new.items/d07814.pdf
GAO	GAO-09-1230T	9/7/2007	Securing, Stabilizing, and Rebuilding Iraq: Iraqi Government Has Not Met Most Legislative, Security, and Economic Benchmarks	http://www.gao.gov/new.items/d071230t.pdf
GAO	GAO-09-1221T	9/5/2007	Securing, Stabilizing, and Rebuilding Iraq: Iraqi Government Has Not Met Most Legislative, Security, and Economic Benchmarks	http://www.gao.gov/new.items/d071221t.pdf
GAO	GAO-09-1222T	9/5/2007	Securing, Stabilizing, and Rebuilding Iraq: Iraqi Government Has Not Met Most Legislative, Security, and Economic Benchmarks	http://www.gao.gov/new.items/d071222t.pdf
GAO	GAO-07-1195	9/4/2007	Securing, Stabilizing, and Rebuilding Iraq: Iraqi Government Has Not Met Most Legislative, Security, and Economic Benchmarks	http://www.gao.gov/new.items/d071195.pdf
GAO	GAO-07-1220T	9/4/2007	Securing, Stabilizing, and Rebuilding Iraq: Iraqi Government Has Not Met Most Legislative, Security, and Economic Benchmarks	http://www.gao.gov/new.items/d071120t.pdf
GAO	GAO-07-839	7/31/2007	Defense Contract Management: DoD's Lack of Adherence to Key Contracting Principles on Iraq Oil Contract Put Government Interests at Risk	http://www.gao.gov/new.items/d07839.pdf
GAO	GAO-07-863	7/11/2007	Unmanned Aircraft Systems: Advance Coordination and Increased Visibility Needed To Optimize Capabilities	http://www.gao.gov/new.items/d07836.pdf
GAO	GAO-07-759	6/8/2007	Defense Acquisitions: Analysis of Processes Used To Evaluate Active Protection Systems	http://www.gao.gov/new.items/d07759.pdf
GAO	GAO-07-906R	5/25/2007	GAO Findings and Recommendations Regarding DoD and VA Disability Systems	http://www.gao.gov/new.items/d07906r.pdf
GAO	GAO-07-699	5/23/2007	Military Operations: The Department of Defense's Use of Solatia and Condolence Payments in Iraq and Afghanistan	http://www.gao.gov/new.items/d07699.pdf
GAO	GAO-07-783T	5/18/2007	Global War on Terrorism: Reported Obligations for the Department of Defense	http://www.gao.gov/new.items/d07783t.pdf
GAO	GAO-07-677	5/15/2007	Rebuilding Iraq: Integrated Strategic Plan Needed To Help Restore Iraq's Oil and Electricity Sectors	http://www.gao.gov/new.items/d07677.pdf
GAO	GAO-07-832T	5/10/2007	Defense Acquisitions: Improved Management and Oversight Needed To Better Control DoD's Acquisition of Services	http://www.gao.gov/new.items/d07832t.pdf
GAO	GAO-07-827T	5/9/2007	Stabilizing and Rebuilding Iraq: Coalition Support and International Donor Commitments	http://www.gao.gov/new.items/d07827t.pdf
GAO	GAO-07-749	5/1/2007	Military Operations: Actions Needed To Improve DoD's Stability Operations Approach and Enhance Interagency Planning	http://www.gao.gov/new.items/d07749.pdf
GAO	GAO-07-662R	4/27/2007	Defense Logistics: Army and Marine Corps's Individual Body Armor System Issues	http://www.gao.gov/new.items/d07662r.pdf
GAO	GAO-07-525T	4/23/2007	Stabilizing and Rebuilding Iraq: Conditions in Iraq Are Conducive to Fraud, Waste, and Abuse	http://www.gao.gov/new.items/d07525t.pdf
GAO	GAO-07-503R	3/28/2007	Operation Iraqi Freedom: Preliminary Observations on Iraqi Security Forces' Logistics and Command and Control Capabilities	http://www.gao.gov/new.items/d07503r.pdf
GAO	GAO-07-444	3/22/2007	Operation Iraqi Freedom: DoD Should Apply Lessons Learned Concerning the Need for Security Over Conventional Munitions Storage Sites to Future Operations Planning	http://www.gao.gov/new.items/d07444.pdf

GAO COMPLETED AUDITS AS OF MARCH 31, 2008

AGENCY	REPORT NUMBER	DATE	REPORT TITLE	WEB LINK
GAO	GAO-07-637T	3/22/2007	Stabilizing Iraq: Preliminary Observations on Budget and Management Challenges of Iraq's Security Ministries	http://www.gao.gov/new.items/d07637t.pdf
GAO	GAO-07-612T	3/13/2007	Stabilizing Iraq: Factors Impeding the Development of Capable Iraqi Security Forces	http://www.gao.gov/new.items/d07612t.pdf
GAO	GAO-07-582T	3/9/2007	Operation Iraqi Freedom: Preliminary Observations on Iraqi Security Forces' Logistical Capabilities	http://www.gao.gov/new.items/d07582t.pdf
GAO	GAO-07-144	2/15/2007	Defense Logistics: Improved Oversight and Increased Coordination Needed To Ensure Viability of the Army's Prepositioning Strategy	http://www.gao.gov/new.items/d07144.pdf
GAO	GAO-07-426T	2/15/2007	Rebuilding Iraq: Reconstruction Progress Hindered by Contracting, Security, and Capacity Challenges	http://www.gao.gov/new.items/d07426t.pdf
GAO	GAO-07-439T	1/31/2007	Defense Logistics: Preliminary Observations on the Army's Implementation of Its Equipment Reset	http://www.gao.gov/new.items/d07439t.pdf
GAO	GAO-07-385T	1/18/2007	Securing, Stabilizing, and Rebuilding Iraq: GAO Audit Approach and Findings	http://www.gao.gov/new.items/d07385t.pdf
GAO	GAO-07-308SP	1/9/2007	Securing, Stabilizing, and Rebuilding Iraq: Key Issues for Congressional Oversight	http://www.gao.gov/new.items/d07308sp.pdf
GAO	GAO-07-30R	12/15/2006	Rebuilding Iraq: Status of DoD's Reconstruction Program	http://www.gao.gov/new.items/d0730r.pdf
GAO	GAO-07-76	11/13/2006	Global War on Terrorism: Fiscal Year 2006 Obligation Rates Are Within Funding Levels and Significant Multiyear Procurement Funds Will Likely Remain Available for Use in Fiscal Year 2007	http://www.gao.gov/new.items/d0776.pdf
GAO	GAO-07-40	10/6/2006	Rebuilding Iraq: Status of Competition for Iraq Reconstruction Contracts	http://www.gao.gov/new.items/d0740.pdf
GAO	GAO-06-1085	9/29/2006	DoD Civilian Personnel: Greater Oversight and Quality Assurance Needed To Ensure Force Health Protection and Surveillance for Those Deployed	http://www.gao.gov/new.items/d061085.pdf
GAO	GAO-06-1130T	9/28/2006	Rebuilding Iraq: Continued Progress Requires Overcoming Contract Management Challenges	http://www.gao.gov/new.items/d061130t.pdf
GAO	GAO-06-1094T (GAO-06-673C)	9/11/2006	Stabilizing Iraq: An Assessment of the Security Situation	http://www.gao.gov/new.items/d061094t.pdf
GAO	GAO-06-928R	9/5/2006	Defense Logistics: Changes to Stryker Vehicle Maintenance Support Should Identify Strategies for Addressing Implementation Challenges	http://www.gao.gov/new.items/d06928r.pdf
GAO	GAO-06-1132	9/1/2006	Iraq Contract Costs: DoD Consideration of Defense Contract Audit Agency's Findings	http://www.gao.gov/new.items/d061132.pdf
GAO	GAO-06-885T	7/18/2006	Global War on Terrorism: Observations on Funding, Costs, and Future Commitments	http://www.gao.gov/new.items/d06885t.pdf
GAO	GAO-06-953T	7/11/2006	Rebuilding Iraq: More Comprehensive National Strategy Needed To Help Achieve U.S. Goals and Overcome Challenges	http://www.gao.gov/new.items/d06953t.pdf
GAO	GAO-06-788	7/1/2006	Rebuilding Iraq: More Comprehensive National Strategy Needed To Help Achieve U.S. Goals	http://www.gao.gov/new.items/d06788.pdf
GAO	GAO-06-865T	6/13/2006	Actions Still Needed To Improve the Use of Private Security Providers	http://www.gao.gov/new.items/d06865t.pdf
GAO	GAO-06-274	6/1/2006	Lack of a Synchronized Approach Between the Marine Corps and Army Affected the Timely Production and Installation of Marine Corps Truck Armor	http://www.gao.gov/new.items/d06274.pdf
GAO	GAO-06-711T	5/2/2006	Oil for Food Program Provides Lessons for Future Sanctions and Ongoing Reform	http://www.gao.gov/new.items/d06711t.pdf
GAO	GAO-06-697T	4/25/2006	Rebuilding Iraq: Governance, Security, Reconstruction, and Financing Challenges	http://www.gao.gov/new.items/d06697t.pdf
GAO	GAO-06-330	4/1/2006	Lessons Learned from Oil for Food Program Indicate the Need To Strengthen UN Internal Controls and Oversight Activities	http://www.gao.gov/new.items/d06330.pdf
GAO	GAO-06-428T	2/8/2006	Rebuilding Iraq: Stabilization, Reconstruction, and Financing Challenges	http://www.gao.gov/new.items/d06428t.pdf
GAO	GAO-07-145	12/18/2005	Military Operations: High-level DoD Action Needed To Address Long-Standing Problems with Management and Oversight of Contractors Supporting Deployed Forces	http://www.gao.gov/new.items/d07145.pdf
GAO	GAO-06-179T	10/18/2005	Rebuilding Iraq: Enhancing Security, Measuring Program Results, and Maintaining Infrastructure Are Necessary to Make Significant and Sustainable Progress	http://www.gao.gov/new.items/d06179t.pdf
GAO	GAO-05-882	9/21/2005	Global War on Terrorism: DOD Needs To Improve the Reliability of Cost Data and Provide Additional Guidance To Control Costs	http://www.gao.gov/new.items/d05882.pdf
GAO	GAO-05-872	9/7/2005	Rebuilding Iraq: U.S. Water and Sanitation Efforts Need Improved Measures for Assessing Impact and Sustained Resources for Maintaining Facilities	http://www.gao.gov/new.items/d05872.pdf
GAO	GAO-05-932R	9/7/2005	Rebuilding Iraq: U.S. Assistance for the January 2005 Elections	http://www.gao.gov/new.items/d05932r.pdf

GAO COMPLETED AUDITS AS OF MARCH 31, 2008

AGENCY	REPORT NUMBER	DATE	REPORT TITLE	WEB LINK
GAO	GAO-05-775	8/11/2005	Defense Logistics: DoD Has Begun To Improve Supply Distribution Operations, but Further Actions Are Needed To Sustain These Efforts	http://www.gao.gov/new.items/d05775.pdf
GAO	GAO-05-737	7/28/2005	Rebuilding Iraq: Actions Needed To Improve Use of Private Security Providers	http://www.gao.gov/new.items/d05737.pdf
GAO	GAO-05-876	7/28/2005	Rebuilding Iraq: Status of Funding and Reconstruction	http://www.gao.gov/new.items/d05876.pdf
GAO	GAO-05-680R	6/27/2005	Opportunities Exist To Improve Future Comprehensive Master Plans for Changing U.S. Defense Infrastructure Overseas	http://www.gao.gov/new.items/d05680r.pdf
GAO	GAO-05-293	5/1/2005	Defense Management: Processes To Estimate and Track Equipment Reconstitution Costs Can Be Improved	http://www.gao.gov/new.items/d05293.pdf
GAO	GAO-05-280R	4/29/2005	Defense Base Act Insurance: Review Needed of Cost and Implementation Issues	http://www.gao.gov/new.items/d05280r.pdf
GAO	GAO-05-201	4/1/2005	Interagency Contracting: Problems with DoD's and Interior's Orders To Support Military Operations	http://www.gao.gov/new.items/d05201.pdf
GAO	GAO-05-275	4/1/2005	Defense Logistics: Actions Needed To Improve the Availability of Critical Items during Current and Future Operations	http://www.gao.gov/new.items/d05275.pdf
GAO	GAO-05-328	3/17/2005	Defense Logistics - High Level DoD Coordination Is Needed To Further Improve the Management of the Army's LOGCAP Contract	http://www.gao.gov/new.items/d05328.pdf
GAO	GAO-05-431T	3/14/2005	Rebuilding Iraq: Preliminary Observations on Challenges in Transferring Security Responsibilities to Iraqi Military and Police	http://www.gao.gov/new.items/d05431t.pdf
GAO	GAO-05-392T	3/2/2005	United Nations: Sustained Oversight Is Needed for Reforms To Achieve Lasting Results	http://www.gao.gov/new.items/d05392t.pdf
GAO	GAO-05-346T	2/15/2005	United Nations: Oil for Food Program Audits	http://www.gao.gov/new.items/d05346t.pdf
GAO	GAO-05-125	2/1/2005	Military Pay: Gaps in Pay and Benefits Create Financial Hardships for Injured Army National Guard and Reserve Soldiers	http://www.gao.gov/new.items/d05125.pdf
GAO	GAO-05-233	2/1/2005	Progress in Implementing the Services Acquisition Reform Act (SARA)	http://www.gao.gov/new.items/d05233.pdf
GAO	GAO-05-79	1/1/2005	Army National Guard: Inefficient, Error-Prone Process Results in Travel Reimbursement Problems for Mobilized Soldiers	http://www.gao.gov/new.items/d0579.pdf
GAO	GAO-05-120	11/1/2004	Defense Health Care: Force Health Protection and Surveillance Policy Compliance Was Mixed, but Appears Better for Recent Deployments	http://www.gao.gov/new.items/d05120.pdf
GAO	GAO-04-1006	9/14/2004	Foreign Regimes' Assets: The U.S. Faces Challenges in Recovering Assets, But Has Mechanisms That Could Guide Future Assets	http://www.gao.gov/new.items/d041006.pdf
GAO	GAO-04-1031	9/1/2004	Military Personnel: DoD Needs To Address Long-term Reserve Force Availability and Related Mobilization and Demobilization Issues	http://www.gao.gov/new.items/d041031.pdf
GAO	GAO-04-953T	7/8/2004	United Nations: Observations on the Oil for Food Program and Areas for Further Investigation	http://www.gao.gov/new.items/d04953t.pdf
GAO	GAO-04-854	7/1/2004	Military Operations: DoD's Extensive Use of Logistics Support Contracts Requires Strengthened Oversight	http://www.gao.gov/new.items/d04854.pdf
GAO	GAO-04-915	7/1/2004	Military Operations: Fiscal Year 2004 Costs for the Global War on Terrorism Will Exceed Supplemental, Requiring DoD To Shift Funds from Other Uses	http://www.gao.gov/new.items/d04915.pdf
GAO	GAO-04-880T	6/16/2004	United Nations: Observations on the Oil for Food Program and Iraq's Food Security	http://www.gao.gov/new.items/d04880t.pdf
GAO	GAO-04-869T	6/15/2004	Contract Management: Contracting for Iraq Reconstruction and Global Logistics Support (Testimony)	http://www.gao.gov/new.items/d04869t.pdf
GAO	GAO-04-605	6/1/2004	Rebuilding Iraq—Fiscal Year 2003 Contract Award Procedures and Management Challenges	http://www.gao.gov/new.items/d004605.pdf
GAO	GAO-04-902R	6/1/2004	Rebuilding Iraq—Resource, Security, Governance, Essential Services, and Oversight Issues	http://www.gao.gov/new.items/d04902r.pdf
GAO	GAO-04-831R	5/27/2004	Financial Services: Post-hearing Questions Regarding Recovering Foreign Regimes' Assets	http://www.gao.gov/new.items/d04831r.pdf
GAO	GAO-04-746R	5/25/2004	Report on Iraq Transitional Law	http://www.gao.gov/new.items/d04746r.pdf
GAO	GAO-04-668	5/1/2004	Military Operations: DoD's Fiscal Year 2003 Funding and Reported Obligations in Support of the Global War on Terrorism	http://www.gao.gov/new.items/d04668.pdf
GAO	GAO-04-730T	4/28/2004	United Nations: Observations on the Management and Oversight of the Oil for Food Program	http://www.gao.gov/new.items/d04730t.pdf
GAO	GAO-04-651T	4/7/2004	United Nations: Observations on the Oil for Food Program	http://www.gao.gov/new.items/d04651t.pdf
GAO	GAO-04-484	4/1/2004	Operation Iraqi Freedom: Long-standing Problems Hampering Mail Delivery Need To Be Resolved	http://www.gao.gov/new.items/d04484.pdf
GAO	GAO-04-559	4/1/2004	State Department Issues Affecting Iraq National Congress Support Foundation	http://www.gao.gov/new.items/d04559.pdf
GAO	GAO-04-562T	3/24/2004	Military Prepositioning: Observations on Army and Marine Corps Programs During Operation Iraqi Freedom and Beyond	http://www.gao.gov/new.items/d04562t.pdf

GAO COMPLETED AUDITS AS OF MARCH 31, 2008

AGENCY	REPORT NUMBER	DATE	REPORT TITLE	WEB LINK
GAO	GAO-04-579T	3/18/2004	Recovering Iraq's Assets: Preliminary Observations on U.S. Efforts and Challenges	http://www.gao.gov/new.items/d04579t.pdf
GAO	GAO-04-305R	12/18/2003	Defense Logistics: Preliminary Observations on the Effectiveness of Logistics Activities during Operation Iraqi Freedom (Briefing)	http://www.gao.gov/new.items/d04305r.pdf
GAO	GAO-03-1088	9/1/2003	Military Operations: Fiscal Year 2003 Obligations Are Substantial, But May Result in Less Obligations Than Expected	http://www.gao.gov/new.items/d031088.pdf
GAO	GAO-03-792R	5/15/2003	Rebuilding Iraq	http://www.gao.gov/new.items/d03792r.pdf

Total GAO Audits = 97

SIGIR COMPLETED AUDITS AS OF APRIL 30, 2008

AGENCY	REPORT NUMBER	DATE	REPORT TITLE
SIGIR	08-017	April 2008	Transferring Reconstruction Projects to the Government of Iraq: Some Progress Made but Further Improvements Needed to Avoid Waste
SIGIR	08-016	April 2008	U.S. Anticorruption Efforts in Iraq: Progress Made in Implementing Revised Management Plan
SIGIR	08-015	April 2008	Interim Analysis of Iraqi Security Force Information Provided by the Department of Defense Report, <i>Measuring Stability and Security in Iraq</i>
SIGIR	08-014	April 2008	Progress on Recommended Improvements to Contract Administration for the Iraqi Police Training Program
SIGIR	08-013	April 2008	Interim Report on Iraq Reconstruction Contract Terminations
SIGIR	08-011	April 2008	Outcome, Cost, and Oversight of Electricity-sector Reconstruction Contract with Perini Corporation
SIGIR	08-012	March 2008	Attestation to Development Fund for Iraq Cash in the Possession of the Joint Area Support Group-Central
SIGIR	08-004	January 2008	Outcome, Cost, and Oversight of Reconstruction of Taji Military Base and Baghdad Recruiting Center
SIGIR	08-005	January 2008	Differences in Services and Fees for Management and Administration of Iraq Reconstruction Contracts
SIGIR	08-006	January 2008	Commander's Emergency Response Program in Iraq Funds Many Large-Scale Projects
SIGIR	08-007	January 2008	Efforts To Implement a Financial-Management Information System in Iraq
SIGIR	08-008	January 2008	U.S. Anticorruption Efforts in Iraq: Sustained Management Commitment Is a Key to Success
SIGIR	08-009	January 2008	Appropriate Award Fee Conversion Scales Can Enhance Incentive for Contractor Performance
SIGIR	08-010	January 2008	Outcome, Costs, and Management Oversight of Iraq Reconstruction Contract W914NS-04-D-0006
SIGIR	08-002	10/30/2007	Logistics Civil Augmentation Program Task Orders 130 and 151: Program Management, Reimbursement, and Transition
SIGIR	08-003	10/29/2007	Review of the Use of Contractors in Managing Iraq Relief and Reconstruction Projects
SIGIR	08-001	10/24/2007	Interim Report on Efforts and Further Actions Needed To Implement a Financial Management Information System in Iraq
SIGIR	07-010	10/24/2007	Agency Management of the Closeout Process for Iraq Relief and Reconstruction Fund Contracts
SIGIR	07-016	10/23/2007	Interim Review of DynCorp International, LLC, Spending Under Its Contract for the Iraqi Police Training Program
SIGIR	07-011	10/23/2007	Controls Over Unliquidated Obligations in the Iraq Relief and Reconstruction Fund
SIGIR	07-015	10/18/2007	Review of the Effectiveness of the Provincial Reconstruction Team Program In Iraq
SIGIR	07-008	7/26/2007	Fact Sheet: U.S. Government Organizations' Role and Responsibilities for Iraq Relief and Reconstruction Activities
SIGIR	07-014	7/25/2007	Status of the Provisional Reconstruction Team Program Expansion in Iraq
SIGIR	07-007	7/24/2007	Status of U.S. Government Anticorruption Efforts in Iraq
SIGIR	07-009	7/24/2007	Review of Bechtel's Spending Under Its Phase II Iraq Reconstruction Contract
SIGIR	07-003	7/1/2007	Review of Financial Reporting and Cost-to-complete Estimates for Iraq Relief and Reconstruction U.S.-funded Programs and Projects
SIGIR	07-004	7/1/2007	Transferring Iraq Relief and Reconstruction Fund Capital Projects to the Government of Iraq
SIGIR	07-005	7/1/2007	Fact Sheet on Sources and Uses of U.S. Funding Provided in Fiscal Year 2006 for Iraq Relief and Reconstruction
SIGIR	07-001	6/22/2007	Logistics Civil Augmentation Program Task Order 130: Requirements Validation, Government Oversight, and Contractor Performance
SIGIR	07-013	4/27/2007	Sustainment of the Advanced First Responder Network (Restricted)
SIGIR	07-006	4/26/2007	Management of the Commander's Emergency Response Program in Iraq for Fiscal Year 2006
SIGIR	07-012	4/26/2007	Review of Iraq Relief and Reconstruction Fund Unmatched Disbursements at the Department of State
SIGIR	07-002	4/1/2007	Status of the Advanced First Responder Network
SIGIR	06-029	1/30/2007	Review of DynCorp International, LLC, Contract Number S-LMAQM-04-C-0030, Task Order 0338, For The Iraqi Police Training Program Support
SIGIR	06-030	1/30/2007	Status of Medical Equipment and Other Non-Construction Items Purchase for Primary Healthcare Centers
SIGIR	06-040	1/30/2007	Improper Obligations Using the Iraq Relief and Reconstruction Fund (IRRF 2)

SIGIR COMPLETED AUDITS AS OF APRIL 30, 2008

AGENCY	REPORT NUMBER	DATE	REPORT TITLE
SIGIR	06-042	January 2007	Fact Sheet on Major U.S. Contractors' Security Costs Related to IRRF Fund Contracting Activities (Restricted-Limited Distribution)
SIGIR	06-043	1/30/2007	Review of Iraq Relief and Reconstruction Fund Unmatched Disbursements
SIGIR	06-044	1/30/2007	Fact Sheet on Major U.S. Contractors' Security Costs Related to Iraq Relief and Reconstruction Fund Contracting Activities
SIGIR	06-045	1/30/2007	Status of Ministerial Capacity Development in Iraq
SIGIR	06-036	1/29/2007	Follow-up On SIGIR Recommendations Concerning the Development Fund For Iraq (DFI)
SIGIR	06-039	1/29/2007	Review of USAID/Bechtel National, Inc., Property Management Controls for Contract SPU-C-00-04-00001-00
SIGIR	06-034	10/29/2006	Status of the Provincial Reconstruction Team Program in Iraq
SIGIR	06-032	10/28/2006	Iraqi Security Forces: Review of Plans To Implement Logistics Capabilities
SIGIR	06-033	10/28/2006	U.S. Department of Defense Using The Iraq Relief and Reconstruction Fund
SIGIR	06-031	10/27/2006	Management of the Iraqi Interim Government Fund
SIGIR	06-035	10/26/2006	Interim Audit Report on Inappropriate Use of Proprietary Data Markings By the Logistics Civil Augmentation Program (LOGCAP) Contractor
SIGIR	06-028	10/23/2006	Review of Administrative Task Orders for Iraq Reconstruction Contracts
SIGIR	06-038	9/27/2006	Unclassified Summary of SIGIR's Review of Efforts To Increase Iraq's Capability To Protect Its Energy Infrastructure
SIGIR	06-037	9/22/2006	Interim Audit Report on Improper Obligations Using the Iraq Relief and Reconstruction Fund (IRRF2)
SIGIR	06-026	7/31/2006	Review of the U.S. Agency for International Development's Management of the Basrah Children's Hospital Project
SIGIR	06-017	7/28/2006	Transition of Iraqi Relief and Reconstruction Fund Projects to the Iraqi Government
SIGIR	06-019	7/28/2006	Review of the Use of Definitization Requirements for Contracts Supporting Reconstruction in Iraq
SIGIR	06-020	7/28/2006	Review of the Advanced First Responder Network
SIGIR	06-021	7/28/2006	Joint Survey of the U.S. Embassy-Iraq's Anticorruption Program
SIGIR	06-023	7/28/2006	Changes in Iraq Relief and Reconstruction Fund Program Activities, January Through March 2006
SIGIR	06-025	7/28/2006	Review of the Medical Equipment Purchased for the Primary Healthcare Centers Associated with Parsons Global Services, Inc., Contract Number W914NS-04-D-0006
SIGIR	06-014	7/27/2006	Review of Efforts To Increase Iraq's Capability To Protect Its Energy Infrastructure (Classified)
SIGIR	06-024	7/26/2006	Joint Cash Count—Iraq National Weapons Card Program
SIGIR	06-018	7/1/2006	Survey of the Status of Funding for Iraq Programs Allocated to the Department of State's Bureau of International Narcotics and Law Enforcement Affairs as of December 31, 2005
SIGIR	06-007	4/29/2006	U.S. Agency for International Development: Management of the Transfer of Iraq Relief and Reconstruction Fund Projects to the Iraqi Government
SIGIR	06-011	4/29/2006	Management of the Primary Healthcare Centers Construction Projects
SIGIR	06-003	4/28/2006	Review of Data Entry and General Controls in the Collecting and Reporting of the Iraq Relief and Reconstruction Fund
SIGIR	06-004	4/28/2006	Changes in Iraq Relief and Reconstruction Fund Program Activities, October through December 2005
SIGIR	06-005	4/28/2006	Follow-up on Recommendations Made in SIGIR Audit Reports Related to Management and Control of the Development Fund for Iraq
SIGIR	06-008	4/28/2006	Development Fund for Iraq—Cash Accountability Review: Joint Area Support Group-Central
SIGIR	06-009	4/28/2006	Review of Task Force Shield Programs
SIGIR	06-010	4/28/2006	Review of the Multi-National Security Transition Command-Iraq Reconciliation of the Iraqi Armed Forces Seized Assets Fund
SIGIR	06-012	4/28/2006	Development Fund for Iraq Cash Accountability Review: Joint Area Support Group-Central/Fallujah
SIGIR	06-013	4/28/2006	Briefing to the International Advisory and Monitoring Board for Iraq: Management Controls Over the Development Fund for Iraq

SIGIR COMPLETED AUDITS AS OF APRIL 30, 2008

AGENCY	REPORT NUMBER	DATE	REPORT TITLE
SIGIR	06-015	4/28/2006	Iraqi Armed Forces Seized Assets Fund: Review of Contracts and Financial Documents
SIGIR	06-001	4/24/2006	Management of Iraq Relief and Reconstruction Fund Program: The Evolution of the Iraq Reconstruction Management System
SIGIR	06-016	4/4/2006	Interim Audit Report on the Review of the Equipment Purchased for Primary Healthcare Centers Associated with Parsons Global Services, Contract Number W914NS-04-D-0006
SIGIR	06-006	4/2/2006	Multi-National Security Transition Command-Iraq Management of the Transfer of Iraq Relief and Reconstruction Fund Projects to the Iraqi Government
SIGIR	06-002	2/3/2006	Prompt Payment Act: Analysis of Expenditures Made From the Iraq Relief and Reconstruction Fund
SIGIR	05-026	1/27/2006	Fact Sheet on the Use of the \$50 Million Appropriation to Support the Management and Reporting of the Iraq Relief and Reconstruction Fund
SIGIR	05-027	1/27/2006	Methodologies for Reporting Cost-To-Complete Estimates
SIGIR	05-029	1/26/2006	Challenges Faced In Carrying Out Iraq Relief and Reconstruction Fund Activities
SIGIR	05-028	1/24/2006	GRD-PCO Management of the Transfer of IRRF-Funded Assets to the Iraqi Government
SIGIR	05-023	1/23/2006	Management of Rapid Regional Response Program Contracts in South-Central Iraq
SIGIR	05-024	1/23/2006	Management of the Mansuria Electrical Reconstruction Project
SIGIR	05-025	1/23/2006	Management of the Commander's Emergency Response Program for Fiscal Year 2005
SIGIR	05-016	10/26/2005	Management of the Contracts and Grants Used To Construct and Operate the Babylon Police Academy
SIGIR	05-020	10/26/2005	Management of the Contracts, Grant, and Micropurchases Used To Rehabilitate the Karbala Library
SIGIR	05-015	10/25/2005	Management of Rapid Regional Response Program Grants in South-Central Iraq
SIGIR	05-017	10/25/2005	Award Fee Process for Contractors Involved In Iraq Reconstruction
SIGIR	05-021	10/24/2005	Management of Iraq Relief and Reconstruction Fund Programs: Cost-to-Complete Estimate Reporting
SIGIR	05-022	10/24/2005	Managing Sustainment for Iraq Relief and Reconstruction Fund Programs
SIGIR	05-018	10/21/2005	Management of Iraq Relief and Reconstruction Fund Program: Acquisition of Armored Vehicles Purchased Through Contract W914NS-05-M-1189
SIGIR	05-014	10/13/2005	Management of Commander's Emergency Response Program for Fiscal Year 2004
SIGIR	05-019	9/30/2005	Attestation Engagement Report Concerning the Award of Non-Competitive Contract DACA63-03-D-0005 to Kellogg, Brown and Root Services, Inc.
SIGIR	05-013	9/9/2005	Controls over Equipment Acquired by Security Contractors
SIGIR	05-010	7/26/2005	Interim Briefing to the Project and Contracting Office-Iraq and the Joint Contracting Command-Iraq on the Audit of the Award Fee Process
SIGIR	05-011	7/26/2005	Cost-to-Complete Estimates and Financial Reporting for the Management of the Iraq Relief and Reconstruction Fund
SIGIR	05-012	7/22/2005	Policies and Procedures Used for Iraq Relief and Reconstruction Fund Project Management—Construction Quality Assurance
SIGIR	05-009	7/8/2005	Reconciliation of Reporting Differences of the Source of Funds Used on Contracts After June 28, 2004
SIGIR	05-006	4/30/2005	Control of Cash Provided to South-Central Iraq
SIGIR	05-007	4/30/2005	Administration of Iraq Relief and Reconstruction Fund Contract Files
SIGIR	05-008	4/30/2005	Administration of Contracts Funded by the Development Fund for Iraq
SIGIR	05-005	4/20/2005	Compliance with Contract No. W91150-04-C-0003 Awarded to Aegis Defence Services Limited
SIGIR	05-004	1/30/2005	Oversight of Funds Provided to Iraqi Ministries through the National Budget Process
SIGIR	05-003	11/23/2004	Task Order 0044 of the Logistics Civilian Augmentation Program III Contract
SIGIR	05-002	10/25/2004	Accountability and Control of Materiel Assets of the Coalition Provisional Authority in Kuwait
SIGIR	05-001	10/22/2004	Coalition Provisional Authority Control of Appropriated Funds
SIGIR	04-008	7/30/2004	Coalition Provisional Authority Control Over Seized and Vested Assets

SIGIR COMPLETED AUDITS AS OF APRIL 30, 2008

AGENCY	REPORT NUMBER	DATE	REPORT TITLE
SIGIR	04-004	7/28/2004	Task Orders Awarded by the Air Force Center for Environmental Excellence in Support of the Coalition Provisional Authority
SIGIR	04-009	7/28/2004	Coalition Provisional Authority Comptroller Cash Management Controls Over the Development Fund for Iraq
SIGIR	04-013	7/27/2004	Coalition Provisional Authority's Contracting Processes Leading Up To and Including Contract Award
SIGIR	04-007	7/26/2004	Oil For Food Cash Controls for the Office of Project Coordination in Erbil, Iraq
SIGIR	04-011	7/26/2004	Audit of the Accountability and Control of Materiel Assets of the Coalition Provisional Authority in Baghdad
SIGIR	04-005	7/23/2004	Award of Sector Design-Build Construction Contracts
SIGIR	04-006	7/21/2004	Corporate Governance for Contractors Performing Iraq Reconstruction Efforts
SIGIR	04-001	6/25/2004	Coalition Provisional Authority Coordination of Donated Funds
SIGIR	04-002	6/25/2004	Management of Personnel Assigned to the Coalition Provisional Authority in Baghdad, Iraq
SIGIR	04-003	6/25/2004	Federal Deployment Center Forward Operations at the Kuwait Hilton

Total SIGIR Audits = 115

Note: For copies of SIGIR audits, see <http://www.sigir.mil/audits/Default.aspx>.

APPENDIX L

USAAA COMPLETED AUDITS AS OF MARCH 31, 2008

AGENCY	REPORT NUMBER	DATE	REPORT TITLE	WEB LINK
USAAA	A-2008-0091-ALL	3/31/2008	Internal Controls Over Contracted Dining Facility Operations, Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom	Not Available
USAAA	A-2008-0090-ALL	3/20/2008	Supply Activities (H-Sites), Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom	https://www.aaa.army.mil/AAA/AuditReports--Adobe/08%20REPORTS/A-2008-0090-ALL%20Supply%20Activities%20(H-Sites),%20Audit%20of%20Logistics%20Civil%20Augmentation%20Program%20Operations.pdf
USAAA	A-2008-0077-ALL	3/20/2008	Contract Administration Over Contracted Dining Facility Operations, Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom	Not Available
USAAA	A-2008-0085-ALL	3/18/2008	Class III (Bulk and Retail) Fuel Operations in the Iraq Area of Operations, Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom	https://www.aaa.army.mil/AAA/AuditReports--Adobe/08%20REPORTS/A-2008-0085-ALL%20Class%20III%20(Bulk%20and%20Retail)%20Fuel%20Operations%20in%20the%20Iraq%20Area%20of%20Operations.pdf
USAAA	A-2008-0075-ALL	3/12/2008	Contractor-Acquired Property, Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom	https://www.aaa.army.mil/AAA/AuditReports--Adobe/08%20REPORTS/A-2008-0075-ALL%20Contractor-Acquired%20Property,%20Audit%20of%20Logistics%20Civil%20Augmentation%20Program.pdf
USAAA	A-2008-0021-FFS	11/28/2007	Army Operational Plans for Contractor Support on the Battlefield	https://www.aaa.army.mil/AAA/AuditReports--Adobe/08%20REPORTS/A-2008-0021-FFS%20Army%20Operational%20Plans%20for%20Contractor%20Support%20on%20the%20Battlefield.pdf
USAAA	A-2008-0010-ALL	11/2/2007	Follow-Up Audit of Internal Controls over Cargo Container Payments, Military Surface Deployment, and Distribution Command	https://www.aaa.army.mil/AAA/AuditReports--Adobe/08%20REPORTS/A-2008-0010-ALL%20Followup%20Audit%20of%20Internal%20Controls%20Over%20Cargo%20Container%20Payments,%20Military%20Surface.pdf
USAAA	A-2007-0204-ALL	9/28/2007	Defense Base Act Insurance for the Logistics Civil Augmentation Program, Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom	For Official Use Only
USAAA	A-2007-0149-ALL	8/23/2007	The Army's Theater Linguist Program in Afghanistan, Operation Enduring Freedom	https://www.aaa.army.mil/AAA/AuditReports--Adobe/07%20REPORTS/A-2007-0149-ALL%20Army%20Theater%20Linguist%20Program%20in%20Afghanistan,%20Operation%20Enduring%20Freedom.pdf
USAAA	A-2007-0104-ALL	3/23/2007	Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom	https://www.aaa.army.mil/AAA/AuditReports--Adobe/07%20REPORTS/A-2007-0104-ALL%20Cost-Effectiveness%20of%20Transitioning%20Work%20Under%20the%20Logistics%20Civil%20Augmentation%20Program.pdf
USAAA	A-2007-0093-ALL	3/9/2007	Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom	https://www.aaa.army.mil/AAA/AuditReports--Adobe/07%20REPORTS/A-2007-0093-ALL%20Cost-Effectiveness%20of%20Transitioning%20Selected%20Functions%20Performed%20at%20the%20Theater.pdf
USAAA	A-2007-0040-ALL	1/16/2007	Procedures for Managing the Overaged Repairable Items List at the Tactical Wheeled Vehicle Refurbishment	https://www.aaa.army.mil/AAA/AuditReports--Adobe/07%20REPORTS/A-2007-0040-ALL%20Procedures%20for%20Managing%20the%20Overaged%20Repairable%20Items%20List%20at%20the%20Tactical%20Wheeled.pdf
USAAA	A-2007-0019-ALL	11/21/2006	Distribution Functions, Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom	https://www.aaa.army.mil/schedule/ProjectProducts.asp
USAAA	A-2007-0011-ALL	11/16/2006	Nontactical Vehicle Usage in the Iraq Area of Operations, Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom	https://www.aaa.army.mil/schedule/ProjectProducts.asp
USAAA	A-2006-0254-ALL	9/29/2006	Audit of the Procedures for Transferring Property During the Base Closure Process in Support of Operation Iraqi Freedom	https://www.aaa.army.mil/AAA/AuditReports--Adobe/06%20REPORTS/A-2006-0254-ALL%20Procedures%20for%20Transferring%20Property%20During%20the%20Base%20Closure%20Process.pdf
USAAA	A-2006-0253-ALL	9/28/2006	Audit of the Cost-Effectiveness of Transitioning the General Support Supply Support Activity (Task Order 87) From Contingency to Sustainment Contracting, Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom	https://www.aaa.army.mil/AAA/AuditReports--Adobe/06%20REPORTS/A-2006-0253-ALL%20Cost-Effectiveness%20of%20Transitioning%20the%20General%20Support%20Supply%20Support%20Activity.pdf

USAAA COMPLETED AUDITS AS OF MARCH 31, 2008

AGENCY	REPORT NUMBER	DATE	REPORT TITLE	WEB LINK
USAAA	A-2006-0233-ALL	9/22/2006	Clothing Issue Facilities, Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom	https://www.aaa.army.mil/AAA/AuditReports--Adobe/06%20REPORTS/A-2006-0233-ALL%20Clothing%20Issue%20Facilities,%20Audit%20of%20Logistics%20Civil%20Augmentation%20Program%20Operations.pdf
USAAA	A-2006-0168-ALL	8/4/2006	Report on the Subsistence Prime Vendor Contract, Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom	https://www.aaa.army.mil/AAA/AuditReports--Adobe/06%20REPORTS/A-2006-0168-ALL%20Subsistence%20Prime%20Vendor%20Contract,%20Audit%20of%20Logistics%20Civil%20Augmentation%20Program.pdf
USAAA	A-2006-0158-ALL	7/11/2006	Report on Class IX (Aviation) Warehouse Staffing, Camp Anaconda, Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom (Project A-2006-ALL-0264.001), Audit Report	https://www.aaa.army.mil/AAA/AuditReports--Adobe/06%20REPORTS/A-2006-0158-ALL%20Class%20IX%20(Aviation)%20Warehouse%20Staffing,%20Camp%20Anaconda,%20Audit%20of%20Logistics%20Civil%20Civil.pdf
USAAA	A-2006-0099-ALL	4/25/2006	Program Management in the Iraq Area of Operations—Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom	https://www.aaa.army.mil/AAA/AuditReports--Adobe/06%20REPORTS/A-2006-0099-ALL%20Program%20Management%20in%20the%20Iraq%20Area%20of%20Operations,%20Audit%20of%20Logistics%20Civil%20Augmentation%20Program%20.pdf
USAAA	A-2006-0091-ALL	4/4/2006	Theater Transportation Mission (Task Order 88)—Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom	https://www.aaa.army.mil/AAA/AuditReports--Adobe/06%20REPORTS/A-2006-0091-ALL%20Management%20of%20the%20Theater%20Transportation%20Mission%20(Task%20Order%2088).pdf
USAAA	A-2006-0090-ALE	3/31/2006	Follow-up Audit II of the Commander's Emergency Response Program and Quick Response Fund	https://www.aaa.army.mil/AAA/AuditReports--Adobe/06%20REPORTS/A-2006-0090-ALE%20Followup%20II%20Commanders%20Emergency%20Response%20Program%20and%20Quick%20Response%20Fund.pdf
USAAA	A-2006-0083-ALL	3/21/2006	Retrograde Operations (Task Order 87)—Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom	https://www.aaa.army.mil/AAA/AuditReports--Adobe/06%20REPORTS/A-2006-0083-ALL%20Retrograde%20Operations%20(Task%20Order%2087),%20Audit%20of%20Logistics%20Civil%20Augmentation%20Program.pdf
USAAA	A-2006-0081-ALL	3/17/2006	Unliquidated Obligations, Audit of Logistics Civil Augmentation Program Operations in Support of Operation Iraqi Freedom	https://www.aaa.army.mil/AAA/AuditReports--Adobe/06%20REPORTS/A-2006-0081-ALL%20Unliquidated%20Obligations,%20Audit%20of%20Logistics%20Civil%20Augmentation%20Program.pdf
USAAA	A-2006-0046-ALA	1/31/2006	Audit of Fund Accountability for Iraq Relief and Reconstruction Fund 2 (IRRF 2)	https://www.aaa.army.mil/AAA/AuditReports--Adobe/06%20REPORTS/A-2006-0046-ALA%20Fund%20Accountability%20for%20Fiscal%20Year%202004%20Iraq%20Relief%20and%20Reconstruction%20Funds.pdf
USAAA	A-2006-0047-ALL	1/11/2006	Base Closure Process in the Iraq Area of Operations	https://www.aaa.army.mil/AAA/AuditReports--Adobe/06%20REPORTS/A-2006-0047-ALL%20Base%20Closure%20Process%20in%20the%20Iraq%20Area%20of%20Operations.pdf
USAAA	A-2005-0332-ALE	9/30/2005	Follow-up of Commander's Emergency Response Program (CERP) and Quick Response Fund (QRF)	https://www.aaa.army.mil/AAA/AuditReports--Adobe/05%20REPORTS/A-2005-0332-ALE%20Followup%20Commanders%20Emergency%20Response%20Program%20and%20Quick%20Response%20Fund%20Rev.pdf
USAAA	A-2005-0194-ALA	5/26/2005	Project Management Support of Iraq Reconstruction PCO	https://www.aaa.army.mil/AAA/AuditReports--Adobe/05%20REPORTS/A-2005-0194-ALA%20Program%20Management%20in%20Support%20of%20Iraq%20Reconstruction.pdf
USAAA	A-2005-0173-ALE	5/2/2005	Commanders' Emergency Response Program and Quick Response Fund	https://www.aaa.army.mil/AAA/AuditReports--Adobe/05%20REPORTS/A-2005-0173-ALE%20Commanders%20Emergency%20Response%20Program%20and%20Quick%20Response.pdf
USAAA	A-2005-0078-FFG	3/2/2005	Coalition Provisional Authority Travel Procedures	https://www.aaa.army.mil/AAA/AuditReports--Adobe/05%20REPORTS/A-2005-0078-FFG%20Coalition%20of%20Provisional%20Authority%20Travel%20Process.pdf
USAAA	A-2005-0095-FFG	2/16/2005	Vested & Seized Assets, Operation Iraqi Freedom	https://www.aaa.army.mil/AAA/AuditReports--Adobe/05%20REPORTS/A-2005-0095-FFG%20Vested%20and%20Seized%20Assets.pdf
USAAA	A-2005-0043-ALE	11/24/2004	LOGCAP Kuwait	https://www.aaa.army.mil/AAA/AuditReports--Adobe/05%20REPORTS/A-2005-0043-ALE%20Logistics%20Civil%20Augmentation%20Program%20in%20Kuwait.pdf
USAAA	A-2004-0438-AML	8/12/2004	Definitization of Task Orders for LOGCAP	https://www.aaa.army.mil/AAA/AuditReports--Adobe/04%20REPORTS/A-2004-0438-AML.pdf
USAAA	A-2004-0305-FFG	5/18/2004	Time Sensitive Report, Audit of Vested and Seized Assets, Operation Iraqi Freedom	https://www.aaa.army.mil/AAA/AuditReports--Adobe/04%20REPORTS/A-2004-0305-FFG.pdf

Total USAAA Audits = 34

USAID OIG COMPLETED AUDITS AS OF MARCH 31, 2008

AGENCY	REPORT NUMBER	DATE	REPORT TITLE	WEB LINK
USAID OIG	E-267-08-001-P	3/18/2008	Audit of USAID/Iraq's Community Stabilization Program	http://www.usaid.gov/oig/public/fy08rpts/e-267-08-001-p.pdf
USAID OIG	E-267-07-008-P	9/26/2007	Audit of USAID/Iraq's Participation in Provincial Reconstruction Teams in Iraq	http://www.usaid.gov/oig/public/fy07rpts/e-267-07-008-p.pdf
USAID OIG	E-267-07-007-P	7/31/2007	Audit of USAID/Iraq's Local Governance Activities	http://www.usaid.gov/oig/public/fy07rpts/e-267-07-007-p.pdf
USAID OIG	E-267-07-006-P	7/11/2007	Audit of the Office of Foreign Disaster Assistance Program in Iraq	http://www.usaid.gov/oig/public/fy07rpts/e-267-07-006-p.pdf
USAID OIG	E-267-07-005-P	6/3/2007	Audit of USAID/Iraq's Activity Planning and Its Reporting Process Under Section 2207 of Public Law 108-106	http://www.usaid.gov/oig/public/fy07rpts/e-267-07-005-p.pdf
USAID OIG	E-267-07-004-P	5/3/2007	Audit of USAID/Iraq's Telecommunications Activities	http://www.usaid.gov/oig/public/fy07rpts/e-267-07-004-p.pdf
USAID OIG	E-267-07-003-P	2/4/2007	Follow-up Audit of USAID/Iraq's Education Activities	http://www.usaid.gov/oig/public/fy07rpts/e-267-07-003-p.pdf
USAID OIG	E-267-07-002-P	1/22/2007	Audit of USAID/Iraq's Agriculture Reconstruction and Development Program	http://www.usaid.gov/oig/public/fy07rpts/e-267-07-002-p.pdf
USAID OIG	E-267-07-001-P	11/5/2006	Audit of USAID's/Iraq's Civil Society Activities	http://www.usaid.gov/oig/public/fy07rpts/e-267-07-001-p.pdf
USAID OIG	E-267-06-004-P	8/16/2006	Audit of USAID'S Transition Initiatives in Iraq	http://www.usaid.gov/oig/public/fy06rpts/e-267-06-004-p.pdf
USAID OIG	E-267-06-002-P	2/16/2006	Audit of USAID/Iraq's Non-Expendable Property	http://www.usaid.gov/oig/public/fy06rpts/e-267-06-002-p.pdf
USAID OIG	E-267-05-005-P	9/27/2005	USAID/Iraq's Cash Control Procedures	http://www.usaid.gov/oig/public/fy05rpts/e-267-05-005-p.pdf
USAID OIG	E-267-05-004-P	6/30/2005	Iraq's Water/Sanitation Activities	http://www.usaid.gov/oig/public/fy05rpts/e-267-05-004-p.pdf
USAID OIG	E-267-05-003-P	6/29/2005	Iraq's Electrical Generation Activities	http://www.usaid.gov/oig/public/fy05rpts/e-267-05-003-p.pdf
USAID OIG	E-267-05-002-P	2/28/2005	Audit of USAID/Iraq's Health System Strengthening Contract Activities	http://www.usaid.gov/oig/public/fy05rpts/e-267-05-002-p.pdf
USAID OIG	E-267-05-001-P	1/31/2005	Audit of USAID/Iraq's Community Action Program	http://www.usaid.gov/oig/public/fy05rpts/e-267-05-001-p.pdf
USAID OIG	A-267-05-005-P	1/6/2005	Audit of USAID's Compliance with Federal Regulations in Awarding the Contract to Kroll Security Services Inc.	http://www.usaid.gov/oig/public/fy05rpts/a-267-05-005-p.pdf
USAID OIG	A-000-04-004-P	9/23/2004	Audit of USAID's Compliance with Federal Regulations in Awarding Iraq Basic Education Phase II Contract	http://www.usaid.gov/oig/public/fy04rpts/a-000-04-004-p.pdf
USAID OIG	E-266-04-004-P	9/20/2004	Audit of USAID's Iraq's Economic Reform Program	http://www.usaid.gov/oig/public/fy04rpts/e-266-04-004-p.pdf
USAID OIG	E-266-04-003-P	8/6/2004	Audit of USAID's Compliance with Federal Regulations in Awarding the Iraq Phase II Reconstruction and Rehabilitation, Program Advisors and Oversight Contract	http://www.usaid.gov/oig/public/fy04rpts/e-266-04-003-p.pdf
USAID OIG	E-266-04-002-P	6/3/2004	Audit of USAID/Iraq's Infrastructure Reconstruction and Rehabilitation Program	http://www.usaid.gov/oig/public/fy04rpts/e-266-04-002-p.pdf
USAID OIG	A-000-04-003-P	5/19/2004	Capping Report on Audit of USAID's Compliance with Federal Regulations in Awarding the Iraq Phase I Contracts	http://www.usaid.gov/oig/public/fy04rpts/a-000-04-003-p.pdf
USAID OIG	E-266-04-001-P	3/19/2004	Audit of USAID's Results Data for Its Education Activities in Iraq	http://www.usaid.gov/oig/public/fy04rpts/e-266-04-001-p.pdf

Total USAID-OIG Audits = 23

TABLE L-1

INTERNATIONAL RELIEF AND SUPPORT FOR IRAQ

This section updates several types of international financial assistance for Iraq reconstruction, including donor support—in the form of financial grants and technical assistance or loans—and debt relief. Also, SIGIR continues to watch the status of the *International Compact with Iraq* (Compact), which provides a set of key milestones for defining Iraq's participation in the development process, determining the level of future reconstruction investment, improving donor coordination, and promoting the establishment of new bilateral relationships.

Last quarter, SIGIR reported that the Government of Iraq (GOI) had nearly finalized a debt agreement with Russia—the last member of the Paris Club to forgive Iraqi debt. In the agreement finalized in February 2008, Iraq's debt was reduced by \$12 billion, or nearly 93% of the total owed to Russia.¹

TOP FIVE INTERNATIONAL DONORS (\$ BILLIONS)

COUNTRY	PLEDGED ASSISTANCE
United States	\$46.30
Japan	\$4.90
Iran	\$1.00
Italy	\$.84
United Kingdom	\$.83
Total	\$53.88

Source: NEA-I, SIGIR data call response, April 3, 2008; SIGIR analysis of public laws for U.S. appropriations from 2003 to 2007 (for more details, see the *Overview* section in this Report).

Note: Numbers are affected by rounding. International donor funding is the amount pledged by the country. U.S. amount is based on appropriations under public law.

TABLE 1.1

The top five donors have pledged a total of nearly \$54 billion. For details on these donors, see Table 1.1.

INTERNATIONAL COMPACT WITH IRAQ

Established in May 2007, the Compact is an initiative of the GOI for a new partnership with the international community. The Compact is a five-year national plan that includes benchmarks and mutual commitments designed to assist Iraq on the path toward peace, sound governance, and economic reconstruction.² Through established benchmarks and action items, the Compact sets these goals for Iraq:³

- Reach a unified, secure state.
- Move toward a stable economy.
- Achieve normalized relations with the international community.
- Provide economic opportunities for the private sector.
- Supply Iraqi citizens with access to a proper standard of public social services.

GOI OBJECTIVES

The annexes of the Compact provide benchmarks that cover a broad range of GOI objectives. The GOI's progress in meeting these benchmarks is expected to shape the support provided by the international community. In December 2007, the GOI reported progress in establishing a Compact

Secretariat, an Executive Committee, and the Thematic Working Groups, and the roles of these groups will be implemented as established in the Compact.⁴ It is anticipated that these groups will work with donors to meet the reforms and initiatives under the Compact.⁵

STATUS OF THE COMPACT

The first mid-year progress report on the implementation of the Compact was issued in July 2007. This report notes initial progress in more than two-thirds of the 400 Compact action items for 2007 and 2008.⁶

The year-end progress report is expected to be issued in time for review at the First Anniversary Compact Ministerial to be held in Stockholm, Sweden, on May 29, 2008.⁷ An update on GOI progress in public financial management is expected soon. The Bureau of Near Eastern Affairs-Iraq (NEA-I) reported that Iraq's ministries and provinces, in coordination with the World Bank and other technical advisors, have been working to modernize and strengthen the country's fiscal affairs. A report on progress to reduce subsidies and extend relief programs to assist those most affected by the reduction is expected as part of the update.⁸

These biannual progress reports are completed by the Compact Secretariat under guidance from the Compact Steering Committee. The Council of Ministers created the Steering Committee to oversee the implementation and daily operations under the Compact. The Steering Committee serves as the representative of the GOI at the Compact Executive Committee. The

Steering Committee is chaired by the Deputy Prime Minister and includes individuals from several GOI organizations, including:⁹

- Minister of Finance
- Minister of Planning
- Minister of Foreign Affairs
- National Security Advisor
- Secretary General of the Council of Ministers Secretariat

Status of Compact Action Items

To date, these are some of the Compact action items that have been completed or partially completed:

- **Review and harmonize legislation to work toward compliance of UN Convention Against Corruption (UNCAC).** GOI continues working toward the next action items to ratify and implement the UNCAC and other relevant international agreements.¹⁰
- **Over 2007-2009, establish and make operational a nationwide electronic payment system.** On February 26, 2008, GOI and a technology company signed a contract with a consortium comprising the Iraqi government and local Iraqi banks for the use of Net1's Universal Electronic Payment System (UEPS) technology in Iraq. Under the contract, beginning in the fourth quarter of FY 2008, Net1 will provide a customized UEPS banking and payment system to the consortium.¹¹
- **Approve the provincial elections.** Iraqis plan to hold provincial elections in 2008, and these will be followed by national elections in 2009.¹²
- **Approve a law concerning the flag, emblem,**

IRAQ'S OUTSTANDING NON-PARIS CLUB CREDITORS

Algeria	Pakistan
Brazil	Poland
China	Qatar
Egypt	Saudi Arabia
Greece	Tunisia
Jordan	Turkey
Kuwait	UAE
Morocco	

Source: U.S. Department of the Treasury, response to SIGIR data call, April 7, 2008.

Note: The U.S. Treasury believes that Algeria, Morocco, and Tunisia submitted claims this quarter.

TABLE 1.2

and national anthem. In January 2008, a vote was passed by the Council of Representatives to change the design of the Iraqi flag. The flag is currently up in all parts of Iraq for the first time in many years.¹³

INTERNATIONAL AGREEMENTS BETWEEN THE GOI AND OTHER COUNTRIES

One of the Compact's goals is to strengthen Iraq's economic integration into regional and world financial systems. This quarter, Iraq made progress to rebuild its economic ties:¹⁴

- In January 2008, Iraq and Syria agreed to reopen a crude oil pipeline connecting Kirkuk to the Mediterranean.
- In February 2008, Iraq and Iran signed seven cooperation agreements covering education, customs, insurance, industrial development, and the supervision of imports.
- In February 2008, Iraq and Russia signed a memorandum of intent for cooperation on trade, the economy, and the sciences.
- Iraq is working closely with the Organization of Economic Cooperation and Development project for the Middle East North Africa region.

COMPACT CHALLENGES

The Compact Secretariat is the main GOI agency in charge of monitoring implementation of the

Compact. There have been past challenges staffing the Compact Secretariat, but according to NEA-I, these positions have now been filled with both Iraqi staff and foreign advisers.¹⁵ Developing a relationship between Thematic Working Groups and the ministries has also been challenging. The Compact Secretariat has been assisting coordination between them, and an update on progress is expected in Stockholm.¹⁶

UPDATE ON IRAQ'S EXTERNAL DEBT

A top priority for Iraq's economic development is to reduce the external debt burden to sustainable levels. This is an important element of the Compact and donor support.

The GOI continues an initiative to manage the remaining external debt incurred during the Saddam regime. This quarter, Iraq reached a debt agreement with Russia reducing the debt owed to \$900 million, which it will repay in equal semiannual installments, starting in 2011.¹⁷ First payments from Iraq are expected in early 2009.¹⁸

Other Iraqi debt, subject to repayment to Russia in 2011-2028, is approximately \$1.13 billion, which includes interest accrued for 2005-2008.¹⁹ More than two-thirds of Iraq's remaining external debt is owed to non-Paris Club countries, and this quarter, no agreements were announced with them. For a list of Iraq's outstanding non-Paris Club creditors, as of March 2008, see Table 1.2.

IRAQ'S ESTIMATED EXTERNAL DEBT, AS OF MARCH 31, 2008 (\$ BILLIONS)

COMPONENT	SUMMARY OF DEBT RELIEF EFFORTS	ESTIMATED DEBT
Paris Club Bilateral Creditors	Majority of Paris Club creditors have followed three-phase debt relief agreement for total of 80% debt forgiveness.	\$8 ^a
Non-Paris Club Bilateral Creditors	Remaining non-Paris Club creditor debt has not been negotiated. Therefore, estimated amounts may change once negotiations are finalized.	\$61 ^b
Commercial Creditors	Commercial creditors have accepted debt relief agreements for a reduction of \$16 billion.	\$4
Multilateral Creditors	No information on debt relief efforts is available.	\$1
Total		\$74

Source: U.S. Treasury, response to SIGIR data call, April 16, 2008.

^a The remaining amount assumes completion of the third tranche of Paris Club debt relief and therefore reflects only the 20% remaining debt after the Paris agreement.

^b The U.S. Treasury estimated the Non-Paris Club Bilateral Creditors total external debt to be between \$50 billion and \$72 billion. The average external debt is \$61 billion.

TABLE 1.3

ESTIMATION OF CURRENT EXTERNAL DEBT

The U.S. Treasury estimated that Iraq's external debt is between \$63 billion and \$85 billion, as of March 31, 2008.²⁰ The large variance is because the non-Paris Club creditor debt has not been negotiated yet, so the exact amount owed is unknown.²¹ SIGIR calculated \$74 billion for the average debt outstanding using the median value of reported non-Paris Club debt. This is approximately 60% of the original estimate of Iraq's external debt as of Spring 2003. For the breakdown of the estimated debt and the summary of the debt relief efforts, see Table 1.3 and Figure 1.1.

SUPPORT FROM INTERNATIONAL ORGANIZATIONS

In addition to the support provided by the governments of foreign nations, several international

organizations have provided relief and humanitarian assistance to the Iraqi people.

UNITED NATIONS

In August 2007, the UN expanded its mission in Iraq, and the UN Security Council Resolution 1770 extended the UN Assistance Mission for Iraq (UNAMI) for another 12 months. Since 2003, the UN has played a supporting role in sustaining Iraq's relief and reconstruction through programs to fight corruption, support Iraq's financial institutions in meeting international standards, provide health care through immunization programs and other initiatives, and develop the capacity of local governments around Iraq.

United Nations Development Programme Anticorruption Conference

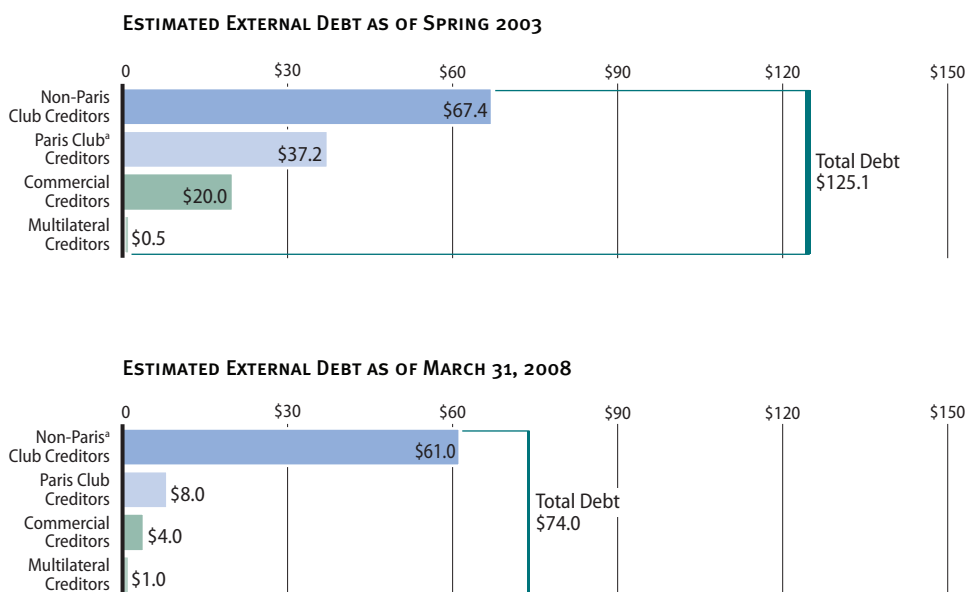
On March 17 and 18, 2008, the United Nations Development Programme (UNDP) held a con-

Figure 1.1

IRAQ'S ESTIMATED EXTERNAL DEBT

\$ Billions

Sources: CRS Report for Congress, "Iraq's Debt Relief: Procedure and Potential Implications for International Debt Relief,"
Updated October 10, 2007; U.S. Treasury, Response to SIGIR Data Call (4/16/2008)



Note: Numbers are affected by rounding.

^a The non-Paris Club Bilateral Creditors amount is the average between the reported \$50 billion to \$72 billion because this debt has not been negotiated and exact amounts are unknown. This estimate may change once negotiations are finished.

ference in Baghdad on the good governance and anticorruption initiative under the Compact.²² The European Commission funded the conference.²³ In the two-day event, papers and discussions focused on these key topics:²⁴

- corruption prevention
- institutional development and capacity building
- criminalization and law enforcement
- role of non-state actors, media, civil society organizations, and public outreach

The UN considers the Compact to be an important move toward implementing democratic processes and promoting good governance.²⁵ Also, the GOI has taken the first steps to ratifying the *UN Convention Against Corruption*. As a future signatory to the Convention, the GOI has pledged to undertake initiatives in compliance with principles and commitments it defines and to seek UN assistance to support projects that address corruption.²⁶

International Advisory and Monitoring Board and the Transfer to the Committee of Financial Experts

The mandate of the International Advisory and Monitoring Board (IAMB) was extended on December 18, 2007, by UNSC Resolution 1790. IAMB's oversight role of the Development Fund for Iraq (DFI), the principal repository for Iraq's oil-export receipts, is expected to conclude by December 2008.²⁷

This quarter, SIGIR attested to the amount of DFI cash (approximately \$25 million) that had been in the custody of the Joint Area Support Group-Iraq (JASG-I). This SIGIR audit also reviewed the procedures for transferring the cash to the GOI.²⁸ With this transfer, all DFI monies in the possession of JASG-Central are now the responsibility of the GOI. For more information on SIGIR's attestation of the funds, see Section 3 of this Report.

In January 2008, the Committee of Financial Experts (COFE) succeeded the IAMB as the authority responsible for external audit of the DFI. COFE was established by the Council of Ministers in October 2006 to work with the IAMB in overseeing petroleum revenues. During 2008, the IAMB and COFE are expected to work together to coordinate their work, with the IAMB increasing its reliance on the work of COFE while discharging its responsibilities under the UNSCR.²⁹

The December 2007 report cited a lack of substantial progress in establishing internal controls in Iraq. The IAMB also found that further measures to strengthen the framework for these

controls are necessary and overdue.³⁰ These shortcomings include:

- the absence of oil metering in the oil fields
- the use of barter transactions for certain oil sales not accounted for in the DFI, as required by UNSCR 1483
- persistent weak controls in the spending ministries

The IAMB reports that transparency in the collection, recording, investing, and spending of oil revenues is of great importance in providing ongoing assurance that Iraqi oil resources are properly managed and spent and that this information should be published.³¹

United Nations Assistance for Refugees and IDPs

Last quarter, SIGIR reported on the UN High Commissioner for Refugees (UNHCR) appeal for more than \$260 million in funding from the international community to support Iraqi refugees, internally displaced persons (IDPs), returnees, and refugees from third countries hosted in Iraq.³² As of April 8, 2008, UNHCR received nearly 50% of that amount. The more recent contribution announcement is \$1 million from the Government of Kuwait. It also announced an increase in annual contribution of \$1 million to UNHCR's general budget. The Kuwaiti contribution to the Iraq operation will cover specific work in health and education.³³ For a list of other donors and their contributions, see Table 1.4.

Getting help to many of the internally displaced is difficult because of insecurity in the

DONOR CONTRIBUTIONS TO UNHCR IRAQ PROGRAMS (\$ MILLIONS)

DONORS	CONTRIBUTION
United States	\$95.4
United Kingdom	6.2
Germany	3.9
Sweden	2.3
European Commission	1.3
Kuwait	1.0
France	.7
Switzerland	.7
Italy	.3
Private	.1
Total	\$111.94

Source: UNHCR, "Internal Displacement in Iraq," April 8, 2008.

Note: Numbers are affected by rounding.

TABLE 1.4

country. Most of UNHCR's work inside Iraq is overseen by local staff in coordination with Iraqi aid agencies. In 2008, UNHCR is focusing on getting assistance to 400,000 of the most vulnerable IDPs in Iraq. Programs include protection and legal help through a network of Protection and Assistance Centers, counseling, provision of household and shelter items, support for camps for the internally displaced, and infrastructure rehabilitation projects to increase the capacity of local communities struggling to cope with internally displaced populations.³⁴

United Nations Assistance for Health Care

During this quarter, the United Nations Children's Fund (UNICEF) and the World Health Organization (WHO) continued their work in support of health care for children. On January 27, 2008, the second round of Polio National Immunization Days was launched in Sulaymani-

yah, assisting more than 216,000 children under five, including internally displaced children.³⁵ UNAMI reports that more than 86% of children under five in the Sulaymaniyah province received immunizations through the program. More than 500 teams of vaccinators and supervisors took part in the effort.³⁶

Also this quarter, UNICEF trained 400 staff of various levels at the Shaqlawa Hospital, resulting in its designation as the first newborn specialty hospital in the Kurdistan region.³⁷

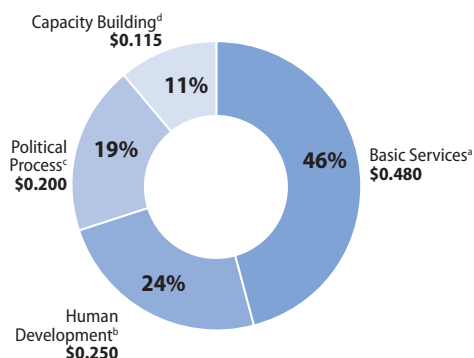
UNICEF also delivered medical and surgical supplies to Department of Health offices in Sadr City, Medical City, Rosafa, and Baghdad, as well as two general hospitals in Basrah city (Aljomhoory and Almawanee).³⁸ More deliveries are expected in April 2008.

Additionally, UNICEF completed 3 days of water-tankering operations at 15 sites across Basrah. UNAMI reports that more than 4,000

Figure 1.2

EC Aid Distribution by Main Category

\$ Billions, % of \$1.05 Billion

Source: European Commission, *State of Play Report* (3/31/2008)**Note:**^a Education, Health, Infrastructure, Water and Sanitation.^b Agriculture, Rural Development, Poverty Reduction, Land Mine Action, Durable Solutions for Refugees.^c Elections, Constitutional Process.^d Civil Society, Human Rights, Trade and Customs, Technical Assistance, Justice, and the Rule of Law.

families are now receiving safe drinking water through this operation, and more than 323,000 liters have been provided.³⁹

UN initiatives are also working to improve sanitary services. In January 2008, construction was completed on downstream storm-sewer lines in Kirkuk City. The UN estimates that this project has improved services for approximately 12,000 people.⁴⁰ An additional six ongoing water and sanitation projects are scheduled to be completed in April and May 2008. These projects are expected to benefit nearly 120,000 Iraqis in Basrah, Wassit, Kerbala, and Tameem provinces.⁴¹

Local Area Development Programme

On December 5, 2007, the GOI and the UN officially launched the Local Area Development Programme (LADP).⁴² The LADP is a joint undertaking of the GOI and several UN agencies: UNDP, United Nations Human Settlements Programme, International Labour Organization, United Nations Office for Project Services,

World Health Organization, United Nations Educational, Scientific and Cultural Organization, and United Nations Development Fund for Women. This program focuses on strengthening the capacities of local authorities in Sulaymaniyah, Babylon, and the marshlands to prepare and implement local area development plans in close partnership with the private sector and community stakeholders.⁴³

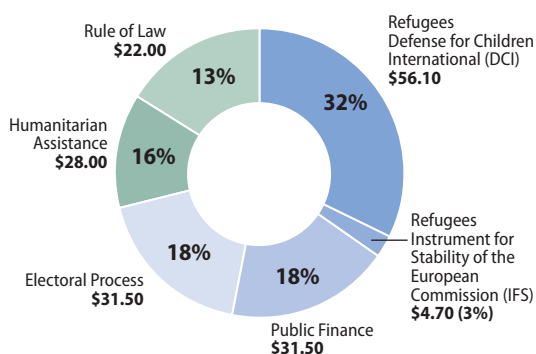
EUROPEAN COMMISSION

From 2003 to 2007, the European Commission (EC) provided nearly \$1.05 billion to assist rehabilitation of basic services and to support Iraqi political processes, including the holding of elections, job creation, capacity-building measures, and support for the rule of law.⁴⁴ The EC provided \$895 million for economic reconstruction and \$143 million for humanitarian assistance.⁴⁵ For the distribution by main category of EC aid for reconstruction, see Figure 1.2.

Figure 1.3

EC IRAQ ASSISTANCE PROGRAM 2007

\$ Millions, % of \$173.80 Million

Source: European Commission, *State of Play Report*, (3/31/2008)

Note: Numbers are affected by rounding.

EC ASSISTANCE PROGRAM

In 2007, the EC assistance program for Iraq—managed by the EuropeAid Cooperation Office—made more than \$141 million available for Iraq.⁴⁶ For information on the specific values for areas of the program, see Figure 1.3.

The areas and sectors of the 2008 assistance program are still under consideration.⁴⁷ After consultations with the European parliament and the Member States, the finalized 2008 program will be detailed in the 2008 EC report.

WORLD BANK

The World Bank funds several programs to support the GOI in addressing primary reconstruction needs:⁴⁸

- restoring basic services
- supporting private-sector development
- enhancing social safety nets
- improving public-sector governance

This support for Iraq reconstruction is funded primarily through the World Bank Iraq Trust Fund, which is discussed later in this section. However, the World Bank also assists through loan programs and projects with international partners.

WORLD BANK IDA LOANS

NAME	PRODUCT AMOUNT (\$ MILLIONS)	APPROVAL DATE	IMPLEMENTING AGENCY	DESCRIPTION	STATUS
Third Emergency Education Project	\$100	November 2005	Ministry of Education	Helps alleviate school overcrowding through construction of 82 new schools in 15 provinces. The project directly benefits about 57,000 students.	The Ministry of Education finished preparing prototypes for 12-, 18-, and 24-classroom schools. Site surveys and soil analysis have been conducted at 12 of 62 identified plots. Construction of 49 schools is expected to start by August 2008.
Emergency Road Rehabilitation Project	\$135	June 2006	Ministry of Construction	Assists in the rehabilitation of highways and village access roads in central and southern Iraq. Three floating bridges will also be replaced with permanent structures.	Civil works (\$35 million) and consulting services (\$2.2 million) contracts for highway rehabilitation in the Kurdistan region have been signed by the World Bank. The documents for four roads and bridges in central and southern Iraq have been issued. Award of all six contracts is expected by August 2008.
Dokan and Darbandihkan Emergency Hydropower Project	\$40	December 2006	KRG Ministry of Electricity	Part of Iraq's overall Electricity Master Plan, providing electricity in the Kurdistan region and to the interconnected national grid. The project will directly impact an estimated 490,000 households and provide benefit for industrial consumers.	The consulting contract for the rehabilitation needs assessment was approved in July 2007. Project inefficiencies caused the contract to be delayed until September 2007; progress is now satisfactory. A consultant is preparing bidding documents for the urgent rehabilitation.
Emergency Electricity Reconstruction Project	\$124	March 2007	Ministry of Electricity	Aims to restore the base-load generating capacity of the Hartha power plant and build capacity at the MOE.	The project became effective on December 17, 2007. Negotiations with the selected bidder for the contract for rehabilitation works are complete, and the World Bank issued its signature. Negotiations for a construction supervisor are ongoing and expected to be completed soon.
Total	\$399				

Source: IRFFI, World Bank Operations in Iraq Data Sheet, March 31, 2008.

TABLE 1.5

WORLD BANK IDA LOANS

The World Bank has provided assistance to Iraq to develop social services through its International Development Association (IDA). Four IDA loans have been approved for Iraq, totaling \$399 million. For the status of these projects, see Table 1.5.

- fiscal federalism
- tax policy
- tax and customs administration
- monetary operations
- banking supervision
- payments system reform
- statistics

INTERNATIONAL MONETARY FUND

The International Monetary Fund (IMF) has provided two Stand-By Arrangements (SBAs) for Iraq that continue to provide a comprehensive framework for economic reform and growth. Also, the IMF provides technical assistance to Iraq through these and other programs:⁴⁹

- training in public expenditure management

The IMF coordinates some of these programs with the World Bank, the United States, the United Kingdom, and other partners.

IMF STAND-BY ARRANGEMENTS

Iraq's first SBA, approved on December 23, 2005, provided rights to \$685 million in balance-of-payments support. Iraq satisfactorily implemented the IMF's required reforms under that

SBA, which resulted in the December 19, 2007 approval of a second SBA—for \$744 million. Iraq has not drawn on any of the monetary support available under its SBAs with the IMF because of the country's healthy balance of payments and foreign exchange reserves position.⁵⁰

The successor SBA supports Iraq's economic program for 2008 and builds on the achievements made under the previous arrangement.⁵¹ This new \$744 million agreement will be in effect until March 2009. The GOI is treating this as a precautionary arrangement and does not intend to draw on the money.⁵²

The 2008 program has three primary objectives:⁵³

- Maintain macroeconomic stability.
- Facilitate higher investment in the oil sector.
- Move forward with reforms and institution building.

The program aims to contain inflation in 2008, building on the progress to stabilize inflation in 2007.⁵⁴ The program is also seeking a higher implementation ratio of the GOI's investment program so that economic growth can be accelerated. The projected growth is expected to exceed 7% in 2008.⁵⁵ In February 2008, consumer price inflation was reported at 8.1%—nearly 4% lower than predicted by the SBA.⁵⁶ Also, the net international reserves of the Central Bank of Iraq (CBI) were expected to reach \$34 billion,⁵⁷ and as of March 20, 2008, the CBI reported \$35.1 billion in reserve.⁵⁸

Key structural reforms in the SBA program include improving Iraq's public financial manage-

ment and CBI's accounting framework, as well as restructuring of the country's two largest state-owned banks, Rafidain and Rasheed. Financial and operational audits will be performed under this program, focusing on strengthening governance and investment in Iraq's oil sector.⁵⁹

Under the new program, the IMF anticipates that restructuring Iraq's banking sector will require overcoming several challenges:⁶⁰

- The banking sector is dominated by state-owned commercial banks, which account for 90% of the sector's total assets.
- Banks lack expertise in commercial banking and market finance.
- Little extension of credit is granted to the private sector.
- Bank asset composition is heavily tilted toward government securities.
- Banks lack the expertise to assess risks and, thus, few offer loans with maturities of more than one year.

For Iraq to receive the full benefit of its debt reduction agreement with the Paris Club, it must successfully perform under its SBAs through December 2008, when it stands to obtain the final 20% of debt reduction. At the successful completion of the SBA, Paris Club members will write off the final portion of the debt agreement, which will total 80% of debt reduced.⁶¹

UPDATE ON BANK RESTRUCTURING

The IMF has been assisting the GOI in modernizing its banking sector. The U.S. Treasury and U.S. Agency for International Development

(USAID) also manage projects to improve the banking sector. For more information on these initiatives, see the discussion of *Iraq's Economy* in this Report.

Rafidain Bank, Iraq's largest state-owned bank, is in the process of beginning a banking technology implementation project. A technology company has been selected⁶² to implement the main banking system and the electronic clearing system across Rafidain's 148 domestic and 7 regional branches.⁶³ Rasheed Bank is considering investing in a core banking system, as well. As of March 31, 2008, both Rafidain and Rasheed banks are in the process of installing a payments engine that will enable the banks to support intra-bank transfers.⁶⁴

Last quarter, SIGIR reported that an external international audit firm began to perform operational and financial audits of both Rafidain and Rasheed banks. The audits are expected to be completed by May 31, 2008.⁶⁵ The U.S. government and the World Bank play an advisory role.⁶⁶

Discussions have been held between the World Bank and IMF on the remaining three state-owned banks—the Agriculture Bank, Real Estate Bank, and Industrial Bank. It was decided that the Iraq's Board of Supreme Audit will conduct an assessment of all three banks, with the assistance of international experts.⁶⁷ The assessment is expected to begin in June 2008, after the completion of the Rafidain and Rasheed audit. The decision on whether to restructure the three specialty banks will be based on the assessment.⁶⁸

SUPPORT FROM DONOR COUNTRIES

Last quarter, SIGIR noted the challenges in reporting on international contributions to Iraq reconstruction. As Iraq has shifted to normalized bilateral relations with the international community, the United States is less able to track international funding. As of March 31, 2008, the Department of State (DoS) reported a total of \$15.892 billion in donor pledges, of which \$5.14 billion are pledges of grants and technical assistance, and \$10.75 billion are pledges of soft loans or loan facilities.⁶⁹ This is an increase of more than \$66 million from last quarter because of additional pledges by Italy and Canada. According to DoS, as of March 31, 2008, actual donor commitments total \$7.94 billion.⁷⁰

DEVELOPMENT ASSISTANCE DATABASE

The Development Assistance Database (DAD) was developed by the GOI's Ministry of Planning and the UN Development Program to record donor assistance, track donor activities, and document the status of donor-funded projects. Although this tracking system is still operational, compiling an accurate overall picture of donor funding remains difficult. The Ministry of Planning updates the DAD with funding and project information received directly from the donors. However, there is no standard reporting requirement for donors to provide data and no set time frame for updates to the DAD to be completed.⁷¹ Thus, comparing DoS donor pledge figures to data available in the DAD does not provide an accurate or complete picture of the status of donor support.

SNAPSHOT OF TOP DONOR FUNDED PROJECTS OVER \$10 MILLION

DONOR	PROJECT COST (USD)	TITLE	PROJECT IMPLEMENTATION STATUS	SECTOR	PROVINCE
WB ITF	\$110,000,000	Emergency Water, Sanitation, and Urban Reconstruction Project	Ongoing	Environment; Housing, Labor and Social Affairs	Dahuk, Sulaymaniyah, Erbil, Kerbala, Muthanna, Missan, Basrah, unallocated
Sweden, WB	\$150,000,000	Electricity reconstruction project (Rehabilitation of units 2 and 3 of HARTHA power station)	Ongoing	Infrastructure	Nationwide
Japan	\$118,709,140	Construction of a diesel power station (60 MW) in Al-Samawah	Completed	Infrastructure	Muthanna
WB	\$100,000,000	New School Building Construction	Not yet started	Education, Science, and Culture	Nationwide
Japan	\$72,222,636	Supply and Installation of Mobile Substations	Completed	Infrastructure	Muthanna
Japan	\$68,449,518	Project for Rehabilitation of Four General Hospitals in the Northern Region of Iraq	Completed	Health	Nationwide
Japan	\$66,168,082	Rehabilitation of Taji Gas Turbine Power Station	Completed	Infrastructure	Baghdad
Japan	\$65,038,264	Project for Improvement of Trunk Communications Network	Completed	Infrastructure	Nationwide
WB ITF	\$65,000,000	Emergency Baghdad Water Supply and Sanitation Project	Ongoing	Environment; Housing, Labor, and Social Affairs	Baghdad
United Kingdom	\$62,264,151	Provision of general food baskets to the Iraqi population and upgrade of logistics and communications capacity	Completed	Agriculture, Food, and Fishing	Nationwide
Total	\$877,851,791				

Source: GOI, Ministry of Planning Development Assistance Database, April 4, 2008, www.mop-iraq.org/dad.

Note: Data not formally reviewed, audited, or verified. Data excludes U.S. funded projects. Committed and disbursed are the international terms used; this terminology is comparable to the SIGIR terms obligated and expended.

TABLE 1.6

SNAPSHOT OF DONOR PROJECTS

SECTOR	COMMITTED	DISBURSED
Agriculture, Food, and Fishing	\$235,361,383	\$77,677,797
Economic Development	177,389,632	39,890,426
Education, Science, and Culture	333,555,524	232,254,236
Energy	26,164,177	23,333,989
Environment	253,511,912	158,774,048
Governance and Democracy Development	541,885,781	379,246,726
Health	504,602,927	407,189,754
Housing, Labor, and Social Affairs	372,541,730	236,757,380
Infrastructure	1,004,678,229	666,270,163
Security	168,912,421	129,873,387
Unspecified/Unclassified	77,412,788	75,260,275
Unallocated	7,603,219	3,790,886
Total	\$3,703,619,723	\$2,430,319,067

TABLE 1.7

A broader Capital Budget Request and Tracking System is being established and is expected to capture all efforts for reconstruction, including those funded by Iraq's national and provincial budgets. However, the efforts to integrate the two systems have met with a number of logistical, operational, and organizational issues. In the meanwhile, NEA-I reports that maintenance of the DAD has fallen in arrears.⁷²

As of April 4, 2008, the DAD reported total commitments of \$5.35 billion, an increase of approximately \$750 million from last quarter. Disbursements totaled \$2.53 billion—an increase of approximately \$40 million from last quarter.⁷³ For an overview of Iraqi donor spending based on data from the DAD, see Table 1.6 and Table 1.7.

WORLD BANK ITF: TOP FIVE DONORS (\$ MILLIONS)

DONOR	DEPOSIT AS OF MARCH 2008
European Commission	\$179.7
Japan	\$130.6
UK	\$71.4
Canada	\$26.7
Spain	\$20.0

Source: IRFFI, *World Bank Operations in Iraq Data Sheet*, March 31, 2008.

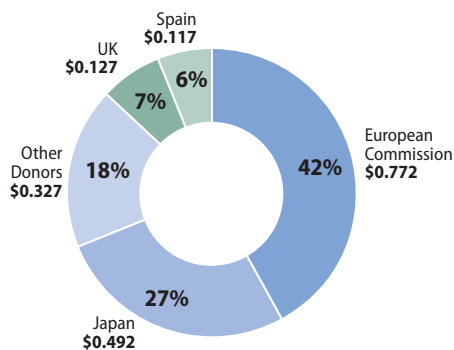
TABLE 1.8

Figure 1.4

IRFFI SUMMARY OF DONOR FUNDING

\$ Billions, % of \$1.83 Billion

Source: IRFFI, Donor Commitments to the World Bank Iraq Trust Fund and United Nations Development Group Iraq Trust Fund, March 31, 2008.



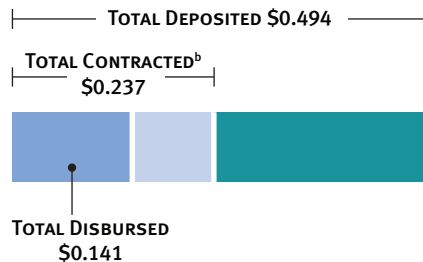
Note: Numbers are affected by rounding. Other donors include Australia, Belgium, Canada, Denmark, Finland, Germany, Greece, Iceland, India, Ireland, Italy, Kuwait, Luxembourg, The Netherlands, New Zealand, Norway, Qatar, Republic of Korea, Sweden, Turkey, and U.S.

Figure 1.5

WORLD BANK IRAQ TRUST FUND STATUS OF FUNDS

\$ Billions, Total Committed^a \$0.497

Sources: IRFFI, *UNDG Iraq Trust Fund: Quarterly Newsletter*, (3/31/2008)



Note: Numbers are affected by rounding.

^a Commitment is a legally binding contribution to the fund; deposit is actual cash received by the fund; contracted amount is under contract for a project; disbursed is amount paid to a vendor or entity.

^b Source for contracted amount: IMF, "IMF Staff Report for Request for Stand-By Arrangement and Cancellation of Current Arrangement—Informational Annex," December 5, 2007, p. 7. No update as of March 31, 2008.

INTERNATIONAL RECONSTRUCTION FUND FACILITY FOR IRAQ

The International Reconstruction Fund Facility for Iraq (IRFFI) assists donors in channeling resources and coordinating support for reconstruction and development through two trust funds: the World Bank Iraq Trust Fund (ITF) and UN Development Group Iraq Trust Fund (UNDG ITF).⁷⁴ As of March 31, 2008, 25 donors have committed nearly \$1.83 billion to Iraq reconstruction through these funds; this is an approximate \$54 million increase from last quarter.⁷⁵ The increase is attributable to additional commitments by the EC, Finland, Luxembourg, and Sweden. For a funding breakdown of donors from IRFFI, see Figure 1.4.

WORLD BANK IRAQ TRUST FUND

As of March 31, 2008, the World Bank ITF held deposits from 17 donors, worth more than \$494 million.⁷⁶ Deposits have increased by \$29.7 million since November 2007 because of an additional deposit by the EC. The World Bank ITF finances 16 grants, totaling \$437 million, which represents the majority of donor deposits.⁷⁷ Just more than \$140 million of this funding has been disbursed by the fund. For the status of funding, see Figure 1.5. This quarter, the top five donors to the World Bank ITF remain the same; for details of these deposits, see Table 1.8.

For a snapshot of projects funded by the ITF, see Table 1.9. The last project was approved on March 2007, and no new projects have been

WORLD BANK IRAQ TRUST FUND: SNAPSHOT OF ACTIVE PROJECTS (\$ MILLIONS)

NAME	PROJECT AMOUNT	DISBURSED	APPROVAL DATE	IMPLEMENTING AGENCY	DESCRIPTION	STATUS
Emergency School Construction & Rehabilitation Project	\$60	\$22.9	October 2004	Ministry of Education	The project aims to improve learning conditions through the construction of 55 new schools (reduced due to appreciation of the Iraqi dinar) and major rehabilitation of 133 schools, benefiting more than 100,000 families with school age children.	The rehabilitation program is complete: 133 schools were rehabilitated, benefiting an estimated 45,000 students; 6 schools have been completed (in the provinces of Anbar, Erbil, and Muthanna). The construction of 28 schools is currently underway, and work on 21 more is expected to start in April 2008.
Second Capacity Building Project	\$7	\$4.9	November 2004	World Bank	The project follows up on the First Capacity Building Project to help authorities tackle medium-term policies, focusing on economic and public sector management and social safety nets.	As of January 2008, the project has financed about 55 workshops, training more than 1,200 participants. In January 2008, a workshop to train practitioners in World Bank procurement, financial management, disbursement, anticorruption, and contract management was conducted in Amman with more than 60 participants.
Emergency Water Supply, Sanitation, and Urban Development Program	\$110	\$22.7	December 2004	Ministry of Municipality & Public Works	The project finances water supply and sanitation rehabilitation in 9 cities, as well as urban reconstruction in the poorest areas of 3 cities, benefiting 2 million people. The project facilitates capacity building through training and technical support.	Since last quarter, the project witnessed an increase in implementation. The World Bank continues to work with the GOI to restructure the project.
Emergency Community Infrastructure Rehabilitation Project	\$20	\$16.6	December 2004	Ministry of Water Resources	The project addresses emergency needs for rural infrastructure rehabilitation by financing labor-intensive, small-scale civil works programs improving about 80,000 hectares of irrigated land, benefiting more than 130,000 farmers.	Twenty sub-projects are complete, creating an estimated 176,500 man-days of employment, improving irrigation to 70,000 hectares of land, benefiting an estimated 121,000 farmers. The remaining 2 sub-projects are underway and about 75% completed. These projects are expected to be finalized by mid-2008.
Emergency Disabilities Project	\$19.5	\$1.9	November 2005	Ministry of Health	The project supports improved rehabilitation and prosthetic services to reduce the burden of physical disability by strengthening GOI/ stakeholder partnerships around national disabilities policy and upgrading infrastructure and equipment of selected rehabilitation centers.	The design for eight rehabilitation centers is completed and the contract for the construction of one of these (Kerbala) has been tendered. World Bank has recommended that the GOI restructure the project. Bid documents for four other sites have been prepared but are on hold pending project restructuring.
Emergency Social Protection Project	\$8	\$0.4	June 2006	Ministry of Labor & Social Affairs	The project will strengthen the policy, management, and administrative capacity of the Ministry of Labor and Social Affairs, and the Ministry of Finance, to develop, manage, and monitor pension and social safety net reforms.	Procurement of 14 IT packages (\$1.9 million) is underway. Two contracts have been signed to train about 42 Iraqi staff in IT systems. Evaluation of the Pension survey proposal is complete, and the contract has been awarded. The PMT has revised the implementation framework and the Terms of Reference for the beneficiary assessment has been drafted.
Emergency Health Rehabilitation Project	\$25	\$10.1	November 2004	Ministry of Health	The project will help rehabilitate emergency services in 9 selected hospitals (reduced from original 12) and provide 12 hospitals with basic medical and laboratory equipment, as well as essential drugs.	Rehabilitation for four hospitals is complete (two have been officially handed over to GOI). Three more are underway, expected to be completed in June 2008. Medical equipment has been delivered to all hospitals except Ba'quba, and distribution of drugs is well advanced (WHO contract remaining). The World Bank has recommended that the government restructure the project.
First Private Sector Development Project	\$55	\$4.4	November 2004	Ministry of Planning & Development Cooperation	The project will provide capacity building to help lay the foundation for increased investment and growth. This will include the installation of a national high-capacity telecommunications network and a platform to link the Central Bank to commercial banks in the country (payment-systems).	The installation of the telecommunications network is underway. Contracts for the public institution and competitiveness components, as well as the payment systems component, have recently been awarded. Implementation of respective activities has started.

Source: IRFFI, World Bank Operations in Iraq Data Sheet, March 31, 2008.

announced since. To allow the completion of the existing projects, the closing date for World Bank ITF was extended to December 31, 2010.⁷⁸

UN DEVELOPMENT GROUP IRAQ TRUST FUND

The UNDG ITF is managed by the UNDP. As of March 31, 2008, 25 international donors committed \$1.33 billion to the UNDG ITF of the IRFFI.⁷⁹ This quarter, the UNDG ITF received contributions of nearly \$29.5 million from the following donors:⁸⁰

- **European Commission**, \$28 million ear-

marked to Support Electoral Process sub-sector.

- **Finland**, \$1.5 million earmarked to Protection Sector.

As of March, 31, 2008, 16 UN agencies are implementing 180 projects with more than \$1.11 billion in funding. Since November 2007, an additional 8 projects have been closed for a total of 56 projects since the UNDG ITF's inception.⁸¹ For the top five implementing agencies and top five donors in terms of deposits, see Table 1.10 and Table 1.11.

UNDG ITF: TOP FIVE DONORS (\$ MILLIONS)

DONOR	DEPOSIT AS OF MARCH 2008	INCREASE FROM NOVEMBER 2007
European Commission	\$565.15	\$27.79
Japan	\$360.95	\$0
Spain	\$93.17	\$0
Canada	\$63.79	\$0
UK	\$55.54	\$0

Source: IRFFI, *UNDG Iraq Trust Fund Newsletter*, January-March 2008.

Note: Change is based on data from IRFFI, *UNDG Iraq Trust Fund Newsletter*, November 2007.

TABLE 1.10

UNDG ITF: TOP FIVE IMPLEMENTING AGENCIES (\$ MILLIONS)

AGENCY	APPROVED FUNDING AS OF MARCH 2008	CHANGE FROM NOVEMBER 2007	NUMBER OF PROJECTS	CHANGE FROM NOVEMBER 2007
UN Development Programme	\$301.91	\$0	30	0
UN Office for Project Services	\$196.85	\$11.26	29	2
UN Children's Fund	\$154.11	\$.96	21	1
World Health Organization	\$109.04	\$3.47	19	1
Food and Agriculture Organization of the UN	\$92.57	\$5.12	12	2

Source: IRFFI, *UNDG Iraq Trust Fund Newsletter*, January-March 2008.

Note:

1. Top five is based on total approved funding.

2. Change is based on data from IRFFI, *UNDG Iraq Trust Fund Newsletter*, November 2007.

TABLE 1.11

Details on Funding

Of the approved funding, \$854 million (77%) has been contracted, and \$737 million (66%) has been disbursed, which is slightly higher than last quarter. For the status of UNDG ITF funding, see Figure 1.6.

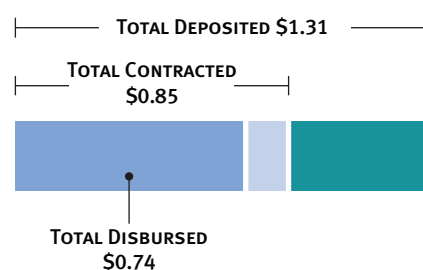
Similar to last quarter, the sector supported with the most approved funding is infrastructure rehabilitation, followed by support to the electoral process and education and culture. For a sector funding breakdown, see Figure 1.7.

Commitments and disbursements have generally declined between July 2004 and March 2008. Although the funding shifted away from projects supporting the electoral process in 2007, this quarter shows an increase from 3% to 12%. The commitments for agriculture, food security, environmental, and natural resource management have increased from 13% (July 2004 to March 2006) to 20% (this quarter). For the comparison of the sector breakdown based on the total commitments made during 2004-2006, 2007, and this quarter, see Figure 1.8. This is an illustration of the changes in sector focus over the three time periods.

Figure 1.6

UN DEVELOPMENT GROUP IRAQ TRUST FUND STATUS OF FUNDS \$ Billions, Total Committed \$1.33

Sources: IRFFI, *UNDG Iraq Trust Fund Newsletter*, January–March 2008



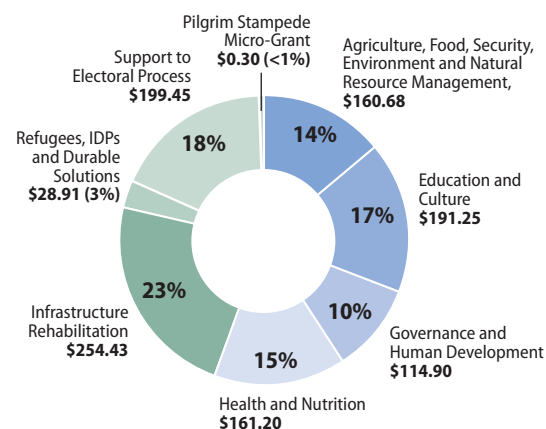
Note: Numbers are affected by rounding. Commitment is a legally binding contribution to the fund; deposit is actual cash received by the fund; contracted amount is under contract for a project; disbursed is amount paid to a vendor or entity.

Figure 1.7

UNDG ITF APPROVED FUNDING BY SECTOR

\$ Millions, % of \$1,111.12 Million

Source: IRFFI, *UNDG Iraq Trust Funds Newsletter*, January–March 2008

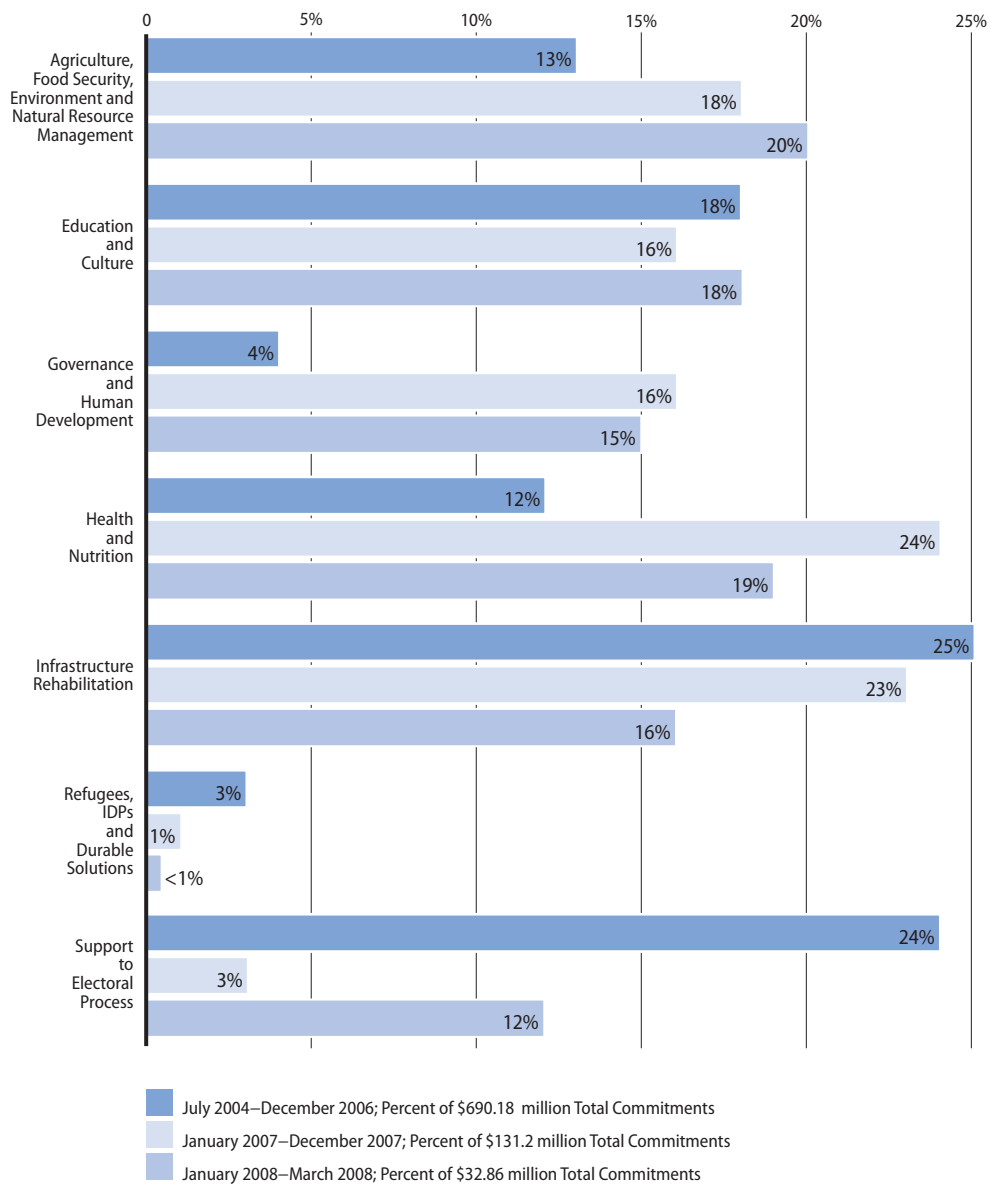


Note: Numbers are affected by rounding.

Figure 1.8

UNDF ITF COMMITMENTS BY SECTOR: HISTORICAL COMPARISON

\$ Millions

Source: IRFFI, *UNDG Iraq Trust Fund Newsletter*, January–March 2008

Note: Numbers are affected by rounding. Total Commitments do not include the Emergency Response Pilgrim Stampede Micro-Grant which is < 0.5%.

APPENDIX M ENDNOTES

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